IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23-07-2015

CORAM

THE HONOURABLE MR.JUSTICE M.SATHYANARAYANAN

WRIT PETITION No.22114 of 2015
and
M.P.No.1 of 2015

E.Jeevanandam ...Petitioner

vs

1. The District ***Revenue Officer** -Stamps
   Office of the District Collector
   M.Singaravelar Maligai
   No.32, Rajaji Salai
   5th Floor, Chennai 600 001

2. The Special Tahsildar (Stamps)
   Office of the District Collector
   M.Singaravelar Maligai
   No.32, Rajaji Salai
   5th Floor, Chennai 600 001

3. The Sub Registrar
   Virugambakkam
   Chennai 600 092 ...Respondents

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of mandamus directing the respondent to release and hand over the original documents pertaining to the sale deeds dated 19.12.2011, registered as document Nos.7543, 7544, 7545, 7546 and 7547 of 2011 registered in the Office of the Sub Registrar, Virugambakkam to the petitioner and consequently, directing the respondents to decide the question of fixation of stamp duty payable under Section 47-A of the Indian Stamps Act by conducting enquiry by granting opportunity to the petitioner for being heard, within a time frame.

For Petitioner : Mr.S.Thanka Sivan

For Respondents : Mr.V.Subbiah
Special Government Pleader

ORDER

By consent, the writ petition itself is taken up for final disposal.

2.The petitioner claims to have purchased lands admeasuring to a total extent of 2 acres comprised in Survey No.296 (Part) (18 cents) and Survey No.297, New Survey Nos.297/1, 2, 3 and 4, (Ac.01-82 cents), at Maduravoyal Village, Maduravoyal Taluk, previously Ambattur Taluk, Thiruvallur District, under different registered sale deeds, the details of which are as follows:-

DATE	DOCUMENT NO.	EXTENT	VALUE (Rs.)
19.12.2011	7543/2011	25 cents (10900 sq. ft.)	32,70,000/-
19.12.2011	7544/2011	25 cents (10900 sq. ft.)	32,70,000/-
19.12.2011	7545/2011	50 cents (21800 sq. ft.)	65,40,000/-
19.12.2011	7546/2011	50 cents (21800 sq. ft.)	65,40,000/-
19.12.2011	7547/2011	50 cents (21800 sq. ft.)	65,40,000/-

3.The petitioner would further state that the third respondent has referred the above documents under Section 47-A of the Indian Stamps Act, and issued a notice under Form-I dated 19.4.2012, demanding more than Rs.40 lakhs in respect of the above said sale deeds as additional stamp duty, and he, aggrieved by the said action, has approached the respondents in person, several times and also submitted numerous representations dated 4.5.2012, 10.5.2015 and 2.7.2015, and since no response is forthcoming, came forward to file this writ petition.

4.Heard Mr.S.Thanka Sivan, learned Counsel appearing for the petitioner, who would submit that once the documents are registered, the Registering Authority has no right whatsoever, to retain th documents and prays for appropriate orders.

5.The Court heard the submissions of Mr.V.Subbiah, learned Special Government Pleader, who accepted notice on behalf of the respondents, also.

6.This Court in the decision reported in 2008-3-L.W. 286 = 2008 (3) CTC 614 (TATA COFFEE LIMITED V. THE STATE OF TAMIL NADU, which was subsequently followed in the judgment reported in 2011 WRIT L.R. 939 (G.MANIMEGALAI V. THE INSPECTOR GENERAL OF REGISTRATION AND OTHERS), has laid down the following guidelines:-

"(i) The registering authority shall release the document to the petitioner with an endorsement in the form of affixing seal indicating that reference under section 47-A with respect to undervaluation and assessment of stamp duty payable is pending.
(ii) The registering authority shall simultaneously enter the same in the book maintained by him especially in respect of encumbrance certificate relating to the said property in the interest of the purchaser.
(iii) After completion of the entire proceedings under Section 47A including an appeal if any by the parties concerned on payment of the entire stamp duty as finally ascertained by the authority, the registering authority shall remove the seal stated above indicating section 47A have been concluded.
(iv) The registering authority shall also make necessary entry in the book relating to encumbrance certificate that no proceeding under section 47A is pending.
(v) As per the Stamp Act, pending completion of the entire proceedings under Section 47-A, there shall be a charge in favour of the Government against the property concerned regarding the stamp duty payable."

7.In the light of the said judgment, the writ petition is disposed of and the third respondent is directed to take into consideration the above said guidelines and pass appropriate orders for release of the above said documents within a period of two weeks from the date of receipt of a copy of this order and communicate the decision taken, to the petitioner. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-II)
4.08.2015

*Amended as per order dated 12.8.2015
Sd/-
Assistant Registrar(C.S.II)
17.08.2015

//True Copy//

Sub Assistant Registrar

nsv

To

1. The Distric***Revenue Officer**-Stamps
   Office of the District Collector
   M.Singaravelar Maligai
   No.32, Rajaji Salai
   5th Floor, Chennai 600 001

2. The Special Tahsildar (Stamps)
   Office of the District Collector
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3. The Sub Registrar
   Virugambakkam
   Chennai 600 092

to be substituted to the Order already despatched on 11.8.2015

1 CC to Mr.S.Thanka Sivan, Advocate SR.No. **42277**

1 CC to the Government Pleader, SR.No. 37726

W.P.No.22114 of 2015

BVR (CO)
PSI (04.08.2015)

cnr(co)
pmk.17.08.2015