

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.08.2015

CORAM

THE HONOURABLE MR. JUSTICE M.M.SUNDRESH

W.P.No.25423 of 2015  
and M.P.No.1 of 2015

ATC Telecom Tower Corporation Private Limited  
represented by its Authorised Signatory,  
Head Operations - Tamil Nadu Circle,  
at No.443/304, Guna Complex,  
Annexure - 1, 3<sup>rd</sup> Floor, Anna Salai,  
Teynampet, Chennai - 600 018. ...Petitioner

-Vs-

- 1.The Inspector General of Registration,  
No.100, Santhome High Road,  
Chennai - 600 028.
- 2.The Sub-Registrar,  
Sub Registration Office - Walajabad,  
Kanchipuram District. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of certiorari to call for the records pertaining to order in Na.Ka.No.DOC.No.3301/2014 dated 01.04.2015 passed by the 2<sup>nd</sup> respondent demanding additional stamp duty relating to the Lease deed registered on 21.05.2014 as Document No.3301 of 2014 and quash the same as illegal, unreasonable and unconstitutional.

For Petitioner : Mr.J.Ravikumar  
For Respondents: Mr.S.V.Duraisolaimalai,  
Additional Government Pleader

O R D E R

The petitioner's document was registered in Document No.3301/2014 dated 01.04.2015, however, by the impugned order, was asked to pay additional stamp duty without notice.

2.The learned counsel for the petitioner submitted that for service tax there cannot be any demand for additional stamp duty. Therefore, the impugned order is one without jurisdiction, apart from suffering want of notice.

3.A perusal of the impugned order would show that the petitioner has not been heard. Thus, the same is hereby set aside and the respondent no.2 is directed to issue notice to the

petitioner within a period of two weeks from the date of receipt of a copy of this order as to why the additional stamp duty as demanded shall not be recovered. Thereafter, on receipt of the explanation to be given by the petitioner, pass appropriate final orders within a period of eight weeks from the date of receipt of a copy of this order, after affording personal hearing to the petitioner as well as to any third party, if necessary.

4.The Writ Petition is allowed. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-  
Assistant Registrar

//True Copy//

Sub Assistant Registrar

va

To

- 1.The Inspector General of Registration,  
No.100, Santhome High Road,  
Chennai - 600 028.
- 2.The Sub-Registrar,  
Sub Registration Office - Walajabad,  
Kanchipuram District.

+1cc to Mr.J Ravikumar, Advocate, S.R.No.43199

+1cc to the Government Pleader, S.R.No.43488

EU(28/08/2015)

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