

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.03.2015

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WP.No.5446 of 2015

A.Stanislaus

... Petitioner

vs

1. The Inspector of General of Registration,
Registration Department,
Santhome High Road, Santhome
Chennai - 600 004.
2. The District Revenue Officer, (Stamps),
O/o.The District Revenue Officer (Stamps)
District Collector's Office,
5th Floor, M.Singaravelar Building,
No.32, Rajaji Salai, Chennai - 600 001
3. The Sub-Registrar,
3/156, Salt Road
Cheyyur,
Kancheepuram District,
Pincode - 603 302.

... Respondents

Writ petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of mandamus directing the respondents to release the Sale Deed dated 04.09.2014 and registered as Document No.3001 of 2014 executed by P.Mohammed Subhan to and in favour of the Petitioner.

For Petitioner : Mr.G.Bala

For Respondents : Mr.M.L.Mahendran
Government Advocate

ORDER

Heard Mr.G.Bala, learned counsel for the petitioner and Mr.M.L.Mahendran, learned Government Advocate appearing on behalf of the respondents.

2. The petitioner seeks for a direction to the respondents to return the sale deed registered as Document No.3001 of 2014 on the file of the third respondent to the petitioner without demanding any additional stamp duty under Section 47-A of the Act.

3. According to the petitioner, he had purchased Agricultural property to the extent of 90 cents in Survey No.21/1 situate at No.59, Kadapakkam village, Cheyyur Taluk, Kancheepuram from one P.Mohammed Subhan. The documents presented by the petitioner were accepted by the third respondent and registered as Document No.3001 of 2014. However, the sale deed dated 04.9.2014 has not been released to the petitioner. When the petitioner approached the respondents, he was informed that proceedings under Section 47-A of the Indian Stamp Act has been initiated against him demanding additional stamp duty. It is the further contention of the petitioner that in spite of repeated request made by him, no action was taken by the respondents. Hence, the present writ petition.

4. In support of his contention, the learned counsel for the petitioner also relied on the decision of this Court reported in 2008 (3) CTC 614 [Tata Coffee Limited, Bangalore vs. The State of Tamil Nadu by the Secretary to Government, Commercial Taxes & Registration, Government of Tamil Nadu, Fort St.George, Chennai-9 and three others], wherein this Court in identical circumstances has directed the authorities to release the documents, without prejudice to the proceedings, which is initiated under Section 47A of the Act, subject to making necessary endorsement in the said document.

5. It is settled legal position that the respondents, viz., the registering authority are not entitled to retain any document solely on the ground that there is a dispute pending as regards the valuation of the document and the stamp duty to be paid.

6. Following the aforesaid decision, this writ petition is disposed of, directing the respondents to release the documents pertaining to the petitioner registered in Document No.3001 of 2014 by making an endorsement in the form of affixing seal indicating that reference under Section 47-A with respect to under valuation and

assessment of stamp duty payable is pending before the second respondent and thereafter issue notice to the petitioner to participate in the enquiry and pass a reasoned order on merits and in accordance with law after following the due process of law under the Indian Stamp Act. It is made clear that the documents shall be returned to the petitioner with necessary endorsement as directed above. No costs.

Sd/-
Asst. Registrar

/true copy/

ga

Sub Asst. Registrar.

To

1. The Inspector of General of Registration,
Registration Department,
Santhome High Road, Santhome
Chennai - 600 004.
2. The District Revenue Officer, (Stamps),
O/o.The District Revenue Officer (Stamps)
District Collector's Office,
5th Floor, M.Singaravelar Building,
No.32, Rajaji Salai, Chennai - 600 001
3. The Sub-Registrar,
3/156, Salt Road
Cheyyur,
Kancheepuram District,
Pincode - 603 302.

+1cc to M/s.Bala & Daisy, Advocate, S.R.No.11190
+1cc to the Government Pleader, S.R.No.11551

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GJ(CO)
CA(11/03/2015)

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