



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.11.2015

CORAM:

WEB COPY

THE HONOURABLE Mr.JUSTICE K.RAVICHANDRABAABU

W.P. (MD) No.4352 of 2014

K.P.Sivasubramanian

... Petitioner

Vs.

1.The Special Deputy Collector (Stamps),  
Madurai District.

2.The District Registrar,  
Rajagambeeram,  
Madurai.

3.The Joint Sub Registrar No.4,  
Rajagambeeram, Madurai.

... Respondents

PRAYER: Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the 2<sup>nd</sup> respondent to consider the petitioner's representation dated 03.03.2014 seeking for refund of differential stamp duty and differential registration charges collected from the petitioner within the period that may be stipulated by this Court.

For Petitioner : Mr.M.E.Ilango

For Respondents : Mr.K.Mahesh Raja, G.A.

#### ORDER

The petitioner seeks for a direction to the 2<sup>nd</sup> respondent to consider his representation dated 03.03.2014, wherein and whereby, he seeks for refund of differential stamp duty and differential registration charges paid by him.

2.It is submitted by the learned counsel appearing for the petitioner that even though the petitioner was not liable to pay differential stamp duty and differential registration charges, he was directed to pay the same by the registration authority and consequentially, he made such payment. Therefore, the learned counsel submitted that the petitioner made a representation, seeking for refund of the excess payment. Only such a representation is sought to be disposed of.

<https://hccasesonline.in/cases/>

3.In my considered view, the prayer sought for in this Writ



petition is totally misconceived in view of the fact that the petitioner has not chosen to challenge the proceedings calling upon him to pay the differential stamp duty and differential registration charges by the registering authority till this date. Without doing so, making the representation for refund is not the proper course of action. Therefore, this Writ petition is disposed of by giving liberty to the petitioner to challenge such proceedings calling upon the petitioner to pay the differential stamp duty and differential registration charges in the manner known to law. No costs.

Sd/-

Assistant Registrar (Cr1.side)

/True Copy/

Sub Assistant Registrar

To

1. The Special Deputy Collector (Stamps),  
Madurai District.
2. The District Registrar,  
Rajagambeeram,  
Madurai.
3. The Joint Sub Registrar No.4,  
Rajagambeeram, Madurai.

+ 1 CC TO MR.M.E.ILANGO, ADVOCATE IN SR NO. 64256/15  
+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR NO. 64526/15

NBJ

TE/KBM/ : 26/11/2015 : 2P/6C

W.P. (MD) No.4352 of 2014

DATED : 02.11.2015