

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.07.2016

CORAM

THE HONOURABLE MR.JUSTICE M.SATHYANARAYANAN

W.P.No.24598 of 2016

Bharat Petroleum Corporation Ltd.
Represented by its Territory Manager
(Retail)

... Petitioner

Vs.

- 1 The Principal Revenue Control
Authority and Inspector
General of Registration,
100, Santhome High Road,
Chennai - 600 028.
 - 2 The Special Deputy Collector (Stamps)
District Collector Office,
Rajaji Salai,
Chennai - 600 001.
 - 3 The District Revenue Officer (Stamps)
Singaravelar Maaligai,
5th Floor, Rajaji Salai,
Chennai - 600 001.
 - 4 The Sub Registrar
Sub Registrar's Office
Thousand Lights,
Chennai - 600 006.
- सत्यमेव जयते ... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the 1st respondent to dispose of the representation made by the Corporation on 27.11.2015 so as to direct the 4th respondent to cancel the endorsement there will be charge on the property for the difference stamp value made in the original Sale Deed dated 10.1.1997 registered as Doc. No.568 of 1999 on such document being presented by the Corporation.

For Petitioner : Mr.O.R.Santhanakrishnan

For Respondents : Mr.V.S.Ramesh
Government Advocate

O R D E R

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

2.The petitioner Corporation claims to have purchased a property admeasuring to an extent of 6 grounds and 1500 sq.ft. from M/s.P.S.Educational Society for a sale consideration of Rs.2 Crores and it was presented before the Sub-Registrar of Central Madras on 10.01.1997 along with the requisite registration fee and it is kept as a pending document No.P7/97 with regard to the certification made by the appropriate authority under Section 269UL(1) and the ITO under Section 230 A (1) of the Income Tax Act. Subsequently, the sale consideration was ratified by the appropriate authority expressing no objection and the document was also renumbered as 568/1999 and the fourth respondent has directed the petitioner Corporation to pay additional stamp duty of Rs.36,94,015/- and on account of the non-payment, the original sale deed was not registered.

3.The matter was also referred to the second respondent under Section 47 A(1) of the Indian Stamp Act read with Rules 4 to 6 of the Tamil Nadu Stamps Prevention of under valuation of Instruments Rules, 1968 for proper adjudication and assessment was made and challenging the assessment, the petitioner has filed statutory appeal before the first respondent on 01.10.2003 and orders were reserved and however, to the shock and surprise of the petitioner Corporation, it received a notice from the third respondent on 25.08.2006, calling upon it to pay a sum of Rs.36,01,000/- towards the alleged deficit stamp duty, failing which, action would be taken under the provisions of Revenue Recovery Act.

4.The petitioner has also made challenge by filing two writ petitions and the Stamp Appeal was also rejected and challenging the legality of the same, C.M.A.No.2840 of 2008 was filed before this Court and this Court vide judgment dated 28.06.2015, has held in their favour and therefore, the petitioner came forward to file this writ petition, praying for the disposal of their representation dated 27.11.2015 in and by which, they require cancellation of the endorsement made in the original sale deed, since charge exists on account of deficit stamp duty.

5.Heard the submissions of Mr.O.R.Santhanakrishnan, learned counsel appearing for the petitioner and Mr.V.S.Ramesh, learned

Government Advocate who accepts notice on behalf of the respondents.

6. Though the petitioner prayed for a larger relief, this Court in the light of the above facts and circumstances and without going into the merits of the same, directs the fourth respondent to consider and dispose of the petitioner's representation dated 27.11.2015, on merits and in accordance with law and pass orders, within a period of eight weeks from the date of receipt of a copy of this order and communicate the decision taken, to the petitioner.

7. The writ petition is disposed of accordingly. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

- 1 The Principal Revenue Control
Authority and Inspector General of Registration,
100, Santhome High Road, Chennai - 600 028.
- 2 The Special Deputy Collector (Stamps)
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- 3 The District Revenue Officer (Stamps)
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- 4 The Sub Registrar
Sub Registrar's Office
Thousand Lights, Chennai - 600 006.

1 cc to Mr.O.R.Santhanakrishnan, Advocate, sr.40047

1 cc to Government Pleader, sr.40429

W.P.No.24598 of 2016

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kra 03.08.2016