

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.07.2016

CORAM

THE HONOURABLE MR.JUSTICE M.SATHYANARAYANAN

W.P.No.5578/2016 & WMP.No.4909/2016

A.Krishnaveni .. Petitioner

Versus

1.The District Revenue Officer [Stamps]
Chennai-1.

2.The Sub Registrar
Pallavaram, Chrompet
Chennai-44. ..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, seeking for a writ of certiorari calling for the records of the 1st respondent in his proceedings in Na.Ka.Si.Pa. No.4699/2014 dated 23.12.2015 and quash the same.

For Petitioner : Mr.N.Suresh
For Respondents : Mr.P.Sanjay Gandhi, AGP

ORDER

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

2 The petitioner claims to have purchased a property admeasuring to an extent of 14 cents in survey No.272/4 Part, at Zameen Pallavaram Village, Tambaram Taluk, Kancheepuram District, through a registered Sale Deed bearing Document No.489/2011 and it was registered on 31.01.2011. The petitioner would state that the document bears the stamp duty of Rs.2,97,900/- as the market value of the subject matter, viz., the property, is Rs.24,41,600/- and the stamp duty is paid over and above the market value and there is no reason to suspect any suppression of the market value. However, the petitioner, to her shock and surprise, was issued with the impugned order dated 23.11.2015 passed by the 1st respondent, calling upon her to pay a sum of Rs.7,32,480/- as deficit stamp duty to the 1st respondent on account of the audit objection.

3 The learned counsel for the petitioner has drawn the attention of this Court to the typed set of documents and would submit that admittedly, the petitioner has not been put on notice and no opportunity, whatsoever, has been afforded to her before passing the impugned order and hence, prays for interference.

Government Pleader who appears on behalf of the respondents would submit that all reasonable opportunities have been afforded to the petitioner before passing the impugned order and hence, prays for dismissal of the writ petition.

5 This Court has carefully considered the rival submissions and also perused the materials placed before it.

6 A perusal of the impugned order would disclose that the petitioner was called upon to remit a sum of Rs.7,32,480/- being the deficit stamp duty and the order which is the subject matter of challenge vests the petitioner with great civil consequences and however, a reference to the impugned order does not disclose the issuance of a show cause notice eliciting response of the petitioner before passing the said order and on this sole ground, the impugned order warrants interference.

7 In the result, the writ petition is partly allowed and the impugned passed by the 1st respondent in Na.Ka.Si.Pa. No.4699/2014 dated 23.12.2015 is hereby set aside and the matter is once again remanded to the 1st respondent, who shall issue show cause notice to the petitioner spelling out the reasons within a period of two weeks from the date of receipt of a copy of this order and the petitioner, on receipt of the same, is directed to submit her response within a further period of two weeks thereafter. The 1st respondent, on receipt of the reply of the petitioner, is directed to consider the same in accordance with law and pass orders within a further period of four weeks thereafter and communicate the decision taken, to the petitioner. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

1.The District Revenue Officer [Stamps]
Chennai-1.

2.The Sub Registrar
Pallavaram, Chrompet
Chennai-44.

+1 cc to Mr.N.Suresh,advocate,sr.41753
+1 cc to Govt.Pleader,sr.41286.

bvr(co)
krd 5/8

W.P.No.557 8/2016