IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.06.2016

CORAM:

THE HONOURABLE MR. JUSTICE M.SATHYANARAYANAN

W.P.No.6245 of 2016

WMP.No.5574 of 2016

A.Babu .. Petitioner

Vs.

1.The District Revenue Officer (Stamps)
Chennai-1.

2.The Sub-Registrar,
Tiruporur,
Chengalpet Taluk,
Kanchipuram District. .. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records of the first respondent in his proceedings in Na.Ka.Si.Pa.No.5137/2014 dated 18.12.2015 and quash the same.

For Petitioner : Mr.N.Suresh

For Respondent : Mr.R.Vijayakumar
Additional Government Pleader

ORDER

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

2. The petitioner would state that he purchased a property in S.No.1/1A2F, S.No.1/1A2G, S.No.1/1A2H- 10 cents out off 2.21 acres within the boundaries therein situated at Marutheri Village, Tiruporur Panchayat Union, Chengalpet Taluk, Kanchipuram District, vide registered Sale Deed in Doc.No.4598/2012 dated 27.04.2012. The petitioner also paid the necessary stamp duty and registration charges. However to the shock and surprise of the petitioner, he was issued with the impugned notice dated 18.12.2015 under Section 47-A(3) of the Indian Stamp Act, 1899, calling upon him to pay a sum of Rs.1,04,132/- being the deficit stamp duty, failing which he is liable to pay penalty.

3. The learned counsel appearing for the petitioner would submit that before passing the impugned order, the petitioner has not been put on notice and thereby denied with fair and reasonable opportunity to put forward his contentions and on the sole ground, prays for setting aside the impugned order and allowing of the writ petition.

4. Per contra, Mr.R.Vijayakumar, learned Additional Government Pleader would submit that Suo Motu revision was exercised within a period of 5 years under Section 47-A(3) of the Indian Stamp Act, 1899 and even in the impugned order it has been indicated that the petitioner is having effective alternative remedy in the form of appeal before the Inspector General of Registration and in the light of effective alternative remedy available, this writ petition is not maintainable and prays for dismissal of this writ petition.

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

6. Admittedly, the impugned order came to be issued under Section 47-A(3) of the Indian Stamp Act, 1899 for which the petitioner is having effective alternative remedy in the form of appeal under Section 47-A(5) of the Indian Stamp Act, 1899.

7. In the result, this Writ Petition is disposed of granting liberty to the petitioner to file an appeal against the order of the first respondent in Na.Ka.Si.Pa.No.5137/2014 dated 18.12.2015 before the Inspector General of Registration within a period of two weeks from the date of receipt of a copy of this order and the Inspector General of Registration, on receipt of

the same, shall entertain the appeal, if the papers are otherwise in order without putting the issue of limitation and dispose of the appeal on merits and in accordance with law and pass orders as expeditiously as possible and not later than eight weeks thereafter and communicate the decision taken, to the petitioner. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

jvm

To

1.The Inspector General of Registration,
Santhome, Chennai-4

2.The District Revenue Officer (Stamps)
Chennai-1.

3.The Sub-Registrar,
Tiruporur,
Chengalpet Taluk,
Kanchipuram District.

+1 cc to Government Pleader sr.37522
+1 cc to M/s.N.Suresh Advocate sr.36972

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