



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 21.10.2016

CORAM:

THE HONOURABLE MR.JUSTICE V.BHARATHIDASAN

Writ Petition (MD) No.18779 of 2016

and

W.M.P. (MD) .Nos.13566 and 13567 of 2016

C.Muthulakshmi

... Petitioner

Vs.

1.The Inspector General of Registration,
Registration Department,
Santhome High Road,
Chennai.

2.The Special Deputy Tahsildar (Stamps)
Collectorate Campus,
3rd Floor,
Korampallam,
Thoothukudi District.

3.The Sub Registrar,
Vilathikulam Town,
Thoothukudi District.

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the records of the impugned notice Form 1 issued by the 2nd respondent by vide proceeding in Si.Pa.No.95/16, dated 25.02.2016 and consequential impugned final notice of the 3rd respondent by vide proceedings in Letter No.33/2016 dated 20.06.2016 and quash the same.

For Petitioner	: Mr.V.Sasikumar
For Respondents	: Mr.V.Muruganandham
	Addl. Govt. Pleader

ORDER

The petitioner has filed this Writ Petition challenging the notice, issued by the third respondent dated 20.06.2016 and quash the same.

2.According to the petitioner, already a proceeding under Section 47(A) of the Indian Stamp Act is pending before the second



respondent. In the mean time, the third respondent directed the petitioner to pay the deficit stamp duty. According to him, this act of the third respondent is illegal and unsustainable under the Law. Challenging the same, the present writ petition has been filed.

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3. Heard the submissions made on either side and perused the material documents carefully.

4. On a perusal of the impugned notice, it could be seen that already an enquiry under Section 47(A) of the Indian Stamp Act is pending before the second respondent and it is yet to be concluded. In these circumstances, the third respondent cannot issue a direction to the petitioner to pay the deficit stamp duty.

5. In view of the above, the impugned notice, dated 20.06.2016, issued by the third respondent is set aside and the second respondent is directed to conclude the enquiry proceedings initiated under Section 47(A) of the Indian Stamp Act and pass final orders, after giving notice to the petitioner on merits and in accordance with law, within a period of 12 weeks from the date of receipt of a copy of this order.

6. Accordingly, this writ petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-I)

/True copy/

Sub Assistant Registrar

To

1. The Inspector General of Registration,
Registration Department, Santhome High Road, Chennai.

2. The Special Deputy Tahsildar (Stamps)
Collectorate Campus, 3rd Floor, Korampallam,
Thoothukudi District.

3. The Sub Registrar, Vilathikulam Town, Thoothukudi District.

+1 CC to Mr. V. SASI KUMAR, Advocate, SR No. 62832

+1 CC to THE SPECIAL GOVERNMENT PLEADER, SR No. 62914

W. P (MD) No. 18779 of 2016
21.10.2016