IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.08.2017

C O R A M

THE HONOURABLE MR.JUSTICE **M.DHANDAPANI**

Writ Petition No.18976 of 2004

The South Indian Bank Limited,
No.1, Sterling Road,
Chennai-34
rep. by its Assistant General Manager
Mr.P.E.Mathai ... Petitioner

Vs

1. Inspector General of Registration,
Chennai-600 028.

2. The Sub-Registrar,
Triplicane,
Chennai-5. ... Respondents

Petition 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 first respondent culminating in Letter No.15878/C-3/2003 dated 30.07.2003 (Signed by the office of the First Respondent on 10.09.2003) and consequently, direct the 2nd respondent to refund the excess stamp duty of Rs.8,76,385/- and registration charges of Rs.67,415/- collected on the sale deed dated 28.06.2001, registered as Document No.776/2002 with the Office of the 2nd respondent.

For petitioner : Mr.V.Kuberan
for M/s.Rank Associates

For Respondents : Mr.A.Zakkir Hussain,
Government Advocate

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ORDER

Challenging the Letter No.15878/C-3/2003 dated 30.07.2003 (Signed by the office of the First Respondent on 10.09.2003) of the 1st respondent and for consequential relief, directing the 2nd respondent to refund the excess stamp duty of Rs.8,76,385/- and registration charges of Rs.67,415/- collected on the sale deed dated 28.06.2001, registered as Document No.776/2002 with the Office of the 2nd respondent, the present Writ Petition came to be filed.

2. The grievance of the petitioner is that the petitioner bank purchased a commercial premises in Raheja Towers under a Deed of Sale dated 28.06.2001 and presented the same for registration and got it registered by paying the stamp duty as demanded by the Registration Authorities. Thereafter, the petitioner submitted a letter dated 01.04.2003 requesting the 2nd respondent to refund of the

excess stamp duty paid by him as per the demand made by the Registration Authorities under compulsion. The said request was considered and rejected by the Inspector General of Registration who passed orders on 30.07.2003 stating that since the petitioner voluntarily paid the excess stamp duty, he cannot demand back the same. Hence the present Writ Petition.

3. Heard the learned Counsel on either side and I have also perused the records carefully.

4. A perusal of the impugned order would go to show that there is no adjudication available with respect to excess stamp duty paid by the petitioner bank. In the impugned order, it is only stated that since the deficit stamp duty and registration fees were voluntarily paid by the petitioner on the value stated in the aforesaid document under Indian Stamp Act Section 41, the question of excess collection does not arise. Further, it is also stated that according to Article 23 of Schedule 1 of Indian Stamp Act, stamp duty is leviable on the market value of the property and not on sale consideration. I find no infirmity in the order passed by the 1st respondent.

M.DHANDAPANI, J.

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5. In view of all the above, the Writ Petition fails and the same is accordingly dismissed. However, it is open to the petitioner to work out his remedy in the manner known to law. No costs.

24.08.2017

tsi

To

1. Inspector General of Registration,
   Chennai-600 028.

2. The Sub-Registrar,
   Triplicane,
   Chennai-5.

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