



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 21.08.2017
CORAM

THE HONOURABLE MR. JUSTICE K. KALYANASUNDARAM

WEB COPY

W.P. (MD) No. 15482 of 2017
and
W.M.P (MD) .No. 12243 and 12244 of 2017

Allirani

... Petitioner

Vs.

1. The Inspector General of Registration,
No. 100, Santhome High Road,
Foreshore Estate,
Pattinapakkam,
Chennai-600 028.

2. The Special Deputy Collector for Stamp Duty,
Virudhunagar District.

3. The Sub Registrar,
Aruppukkottai,
Virudhunagar District.

4. The Tahsildar,
Aruppukkottai,
Virudhunagar District.

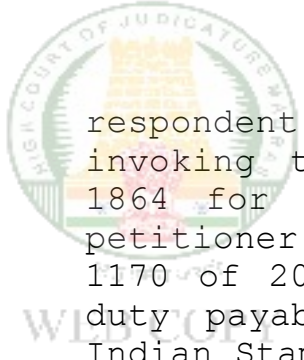
... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari and Mandamus calling for records relating to the impugned order dated 26.07.2017 in Na.Ka.No.Aa1/4563/2011 passed by the fourth respondent and quash the same and consequentially, forbearing the fourth respondent from invoking the provisions of the Tamil Nadu Revenue Recovery Act, 1864 for recovery of deficit stamp duty and penalty from the petitioner for the Document Nos. 1168 of 2015, 1169 of 2015 and 1170 of 2015 on the file of the third respondent till the stamp duty payable is finally determined under Section 47 A of the Indian Stamp Act, 1899.

For Petitioner : Mr. T. R. Jeyapalam
For Respondent : Mr. C. Selvaraj
Special Government Pleader

ORDER

<https://hcservices.courts.gov.in/hcservices/> Writ petition is filed challenging the impugned order dated 26.07.2017 in Na.Ka.No.Aa1/4563/2011 passed by the fourth



respondent and consequently, forbearing the fourth respondent from invoking the provisions of the Tamilnadu Revenue Recovery Act, 1864 for recovery of deficit stamp duty and penalty from the petitioner for the Document Nos.1168 of 2015, 1169 of 2015 and 1170 of 2015 on the file of the third respondent till the stamp duty payable is finally determined under Section 47 A of the Indian Stamp Act, 1899.

2.The petitioner would state that she purchased three properties by separate sale deeds dated 05.03.2015. The third respondent believing that the market value of the property have not been truly set forth in the sale deeds, referred the matter under Section 47 A(1) of the Indian Stamp Act. The second respondent, after passing provisional order in Form No.2, passed final orders on 06.07.2015. Aggrieved over the orders, the petitioner has preferred three appeals before the first respondent.

3.The grievance of the petitioner is that when the appeals challenging the orders passed under Section 47 A of the Indian Stamp Act were pending, the fourth respondent has issued the order of attachment to recover the deficit stamp Act.

4.Heard Mr.T.R.Jeyapalam, learned counsel appearing for the petitioner and Mr.C.Selvaraj, learned Special Government Pleader appearing for the respondents.

5.The learned Special Government Pleader appearing for the respondents, on instructions, would submit the appeals preferred by the petitioner against the orders of the second respondent are pending before the first respondent.

6.In the light of the above submissions, the first respondent is directed to dispose of the appeals filed by the petitioner as expeditiously as possible, preferably, within a period of twelve weeks from the date of receipt of a copy of this order. Till such time, the order impugned in the writ petition will be kept in abeyance. The fourth respondent is directed to take further action depending upon the orders passed by the first respondent.

7.With the above direction, this Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(AD-II)

/True Copy/



To

1.The Inspector General of Registration,
No.100, Santhome High Road,
Foreshore Estate,
Pattinapakkam,
Chennai-600 028.

2.The Special Deputy Collector for Stamp Duty,
Virudhunagar District.

3.The Sub Registrar,
Aruppukkottai,
Virudhunagar District.

4.The Tahsildar,
Aruppukkottai,
Virudhunagar District.

+1cc to M/S.T.R.JEYAPALAM, Advocate SR.No.73994
+1cc to Special Government Pleader, SR.No. 73855

sss/skn

MAS/KK/SAR1:25.09.2017:3P-7C

W.P. (MD) No.15482 of 2017
21.08.2017