

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.04.2018

CORAM

THE HON'BLE MR.JUSTICE M. DHANDAPANI

W.P.No. 41166 of 2006 and

M.P.Nos.2 & 3 of 2006

Tmt.R. Thavamani Ammal ... Petitioner

Vs.

1. The State of Tamil Nadu,  
represented by Secretary to Government,  
Revenue Department, Secretariat,  
Chennai - 600 009.
  2. The Inspector General of Registration,  
Santhome High Road,  
Chennai - 600 028.
  3. The Deputy Inspector General of Registration,  
O/o. Deputy Inspector General of Registration,  
Cuddalore.
  4. The District Registrar (Administration),  
Tindivanam.
  5. The Sub Registrar, Gingee.
  6. The Tahsildar,  
Taluk Office, Gingee.
- .. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records from the respondents and to quash the order in proceedings No.69558/J3/2005, dated 22.12.2005 and signed on 10.01.2006 (the date was wrongly mentioned as 22.12.2006) of the second Respondent in respect of Document No.750 of 2003 in the office of Sub Registrar Office, Gingee, 5<sup>th</sup> Respondent.

For Petitioner : Mr.V.Bhiman  
for M/s.Sampathkumar Asso.

For Respondents : Mr.R. Govindasamy  
Special Government Pleader

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## O R D E R

The petitioner has filed this writ petition challenging the order in proceedings No.69558/J3/2005, dated 22.12.2005 and signed on 10.01.2006 wherein, the Deputy Inspector General of Registration has issued a direction to the Deputy Registrar not to send any document, which was registered prior to 15.12.2004 as per Government Order 185.

2. The case of the petitioner is that the petitioner's husband one K.S.Raja, executed a lease deed in favour of the petitioner on 02.05.2003 and the same was registered as Document No.750 of 2003 in the office of the Sub Registrar/5th Respondent, Gingee. The lease period is 99 years and the lease amount is Rs.100/- per year and advance amount of Rs.1,000/- was paid. After the registration, the 5th respondent by his letter dated 22.01.2004, appears to have reported that sufficient stamp duty has not been paid on the above lease deed and on the basis of the said letter, the 4th Respondent/District Registrar, Tindivanam, appears to have issued a certificate under Section 33(A) of Indian Stamp Act, on 02.04.2004 for collection of deficit stamp duty on the said lease deed, which is determined at Rs.8,95,044/- without holding any enquiry as contemplated under Section 33(A) of the Indian Stamp Act. Thereafter, the petitioner preferred an appeal dated 10.11.2005 to the 2nd Respondent/Inspector General of Registration against the order for collection of deficit stamp duty. The petitioner was not invited for any enquiry. However, the 2nd Respondent/Inspector General of Registration without considering the appeal, sent a letter to the 3rd Respondent/Deputy Inspector General of Registration, Cuddalore, dated 22.12.2005 and signed on 10.01.2006 asking him to take steps for the collection of deficit stamp duty. However, the 2nd Respondent has not issued any notice of hearing of the appeal filed by the petitioner against which, the present writ petition is filed.

3. Mr. Bhiman, the learned counsel appearing for the petitioner would submit that the 4th respondent initiated proceedings under Section 33(A) of the Indian Stamp Act, without following the due process of law. Hence, without going into the merits of the case, it would suffice to remand the matter back

to the 4th respondent for proper adjudication under Section 33 (A) of the Indian Stamp Act.

4. The learned Government Pleader on instructions, accepts the request made by the learned counsel appearing for the petitioner.

5. In view of the above, the order of 2nd respondent dated 22.12.2005 signed on 10.01.2006 is set aside for the limited purpose for fresh adjudication. Accordingly, this Court is inclined to remand the matter to the 4th respondent/District Registrar (Administration) Stamps for proper adjudication as per Section 33(A) of the Indian Stamp Act and liberty is granted to the petitioner to file objections if any, before the 4th respondent, within a period of one week from the date of receipt of a copy of this order and thereafter the 4th respondent/District Registrar has to pass appropriate orders within a period of twelve weeks.

6. With the above direction, the writ petition is partly allowed. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-  
Assistant Registrar (CS-vii)

//True Copy//

Sub Assistant Registrar

msm

To:

1. The Secretary to Government,  
Revenue Department, Secretariat,  
Chennai - 600 009.
2. The Inspector General of Registration,  
Santhome High Road,  
Chennai - 600 028.
3. The Deputy Inspector General of Registration,  
O/o. Deputy Inspector General of Registration,  
Cuddalore.
4. The District Registrar (Administration),  
Tindivanam.

5. The Sub Registrar,  
Gingee.

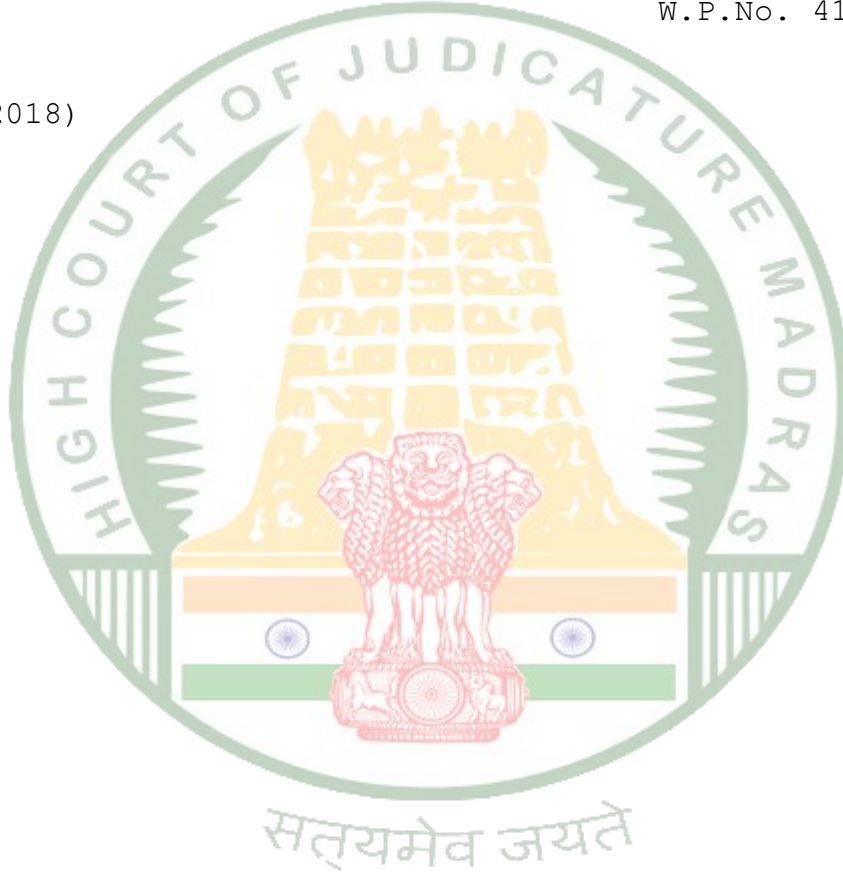
6. The Tahsildar,  
Taluk Office,  
Gingee.

+1cc to Mr.U.VENKATESAN, Advocate, S.R.No.31032

+1cc to Mr.SAMPATHKUMAR & ASSO. Advocate, S.R.No.31629

W.P.No. 41166 of 2006

VBA (CO)  
TR(11/06/2018)



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