IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.02.2018

CORAM

THE HONOURABLE Mr.JUSTICE V.PARTHIBAN

W.P.No.3452 of 2012 and

M.P.No.1 of 2012

M/s.Schori Blasting & Metal
Spraying Pvt. Ltd.,
Registered Office at
Plot No.123, Street No.17,
MIDC (Marol), Andheri East,
Mumbai 400 093,
Administrative Office at
1/3, General Patters Road,
Manickam Complex, Mount Road,
Chennai 600 002. ... Petitioner

Vs

The District Revenue Officer,
(Stamp Papers) Office of
The Collector of Chennai
No.32, Rajaji Salai,
Chennai 600 001. ... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call upon the respondent to produce the records leading to the passing of the impugned order bearing Na.Ka.No.70/04/AH dated 03.01.2012, to quash the same.

For Petitioner : Mr.K.Bijai Sundar
For Respondent : Mr.D.Venkatachalam,
Additional Government Pleader

O R D E R

Heard Mr.K.Bijai Sundar, learned counsel for the petitioner and Mr.D.Venkatachalam, learned Additional Government Pleader appearing for the respondent.

2. The petitioner has approached this Court, seeking the following relief,

"To issue a Writ of Certiorari, to call upon the respondent to produce the records leading to the passing of the impugned order bearing Na.Ka.No.70/04/AH dated 03.01.2012, to quash the same."

3. The case of the petitioner is as follows:-
The petitioner herein challenging the order passed by the respondent dated 03.01.2012, demanding Rs.7,43,328/-, towards stamp duty in respect of the sale of the property namely, Plot No.94/A-2SP at Ambattur Industrial Estate, Thiruvallur District, Athipattu Village, which sale deed was executed by the Tamil Nadu Small Industries Development Corporation by Sale Deed dated 29.10.2003, in favour of the petitioner as a part of the Industrial Development at Ambattur Industrial Estate.

4. The sale consideration fixed by the State owned Corporation was Rs.15,600/-. However the registering authority refused to register the document and referred the same to the authority concerned under Section 47 A of the Indian Stamp Act, which was the subject matter of challenge before this Court in W.P.No.8192 of 2005. This Court disposed of the said writ petition filed by the petitioner herein, by passing the following orders:-

> "2. The petitioner prays for a writ of Mandamus to direct the fourth respondent to release and return the sale deed dated 29.10.2003, Document No.7984 of 2003, without insisting on payment of any additional amount towards stamp duty.
>
> 3. According to the petitioner, the fourth respondent is insisting on stamp duty being paid on market value/guidelines value.
>
> 4. Considering the similar orders passed by this Court, with reference to documents executed by State Government undertakings and Government Organisations, there cannot be any insistence on payment of stamp duty on the basis of guidelines value or market value and stamp duty has to be calculated on the actual consideration stated in the document.
>
> 5. In the result, there will be a direction to the fourth respondent to release the document after accepting the stamp duty on consideration cited in the document, subject to the document being in order in other respects.
>
> 6. The writ petition is order accordingly. No costs."

5. The respondent notwithstanding the order passed by this Court, in the above said writ petition, once again demanded payment of Rs.7,43,328/-, towards stamp duty and registration fee by determining the value of the property as Rs.57,25,552/-, by impugned proceedings dated 03.01.2012. Although the earlier order

passed by this Court is very clear in stating that such demand by the respondent was contrary to the orders passed by this Court, in similar matters, the respondent has passed the order once again. Therefore, the said order is put to challenge in the present writ petition.

6. When the matter is taken up for hearing today, learned Additional Government Pleader appearing for the respondent would produce a letter of the Revenue Department, issued on 06.12.2017, wherein, it is stated that in view of the orders passed in the writ petition dated 11.03.2005, in W.P.No.8192 of 2005, the demand vide proceedings dated 21.07.2008 and present proceedings dated 03.01.2012, have been withdrawn and the relevant file is ordered to be closed forthwith.

7. In view of the letter dated 06.12.2017, nothing survives for consideration before this Court as the impugned proceedings have been withdrawn unconditionally and the files are also ordered to be closed. Therefore, the writ petition also stands closed, in view of the subsequent development. No costs. Consequently, connected miscellaneous petition is closed.

-Sd/-

Assistant Registrar

// True Copy //

Sub Assistant Registrar

To

The District Revenue Officer,
(Stamp Papers) Office of
The Collector of Chennai
No.32, Rajaji Salai,
Chennai 600 001.

- 1 cc to Mr.K.Bijai Sundar, Advocate Sr.No.8617
- 1 cc to The Government Pleader Sr.No.8399

W.P.No.3452 of 2012

GJ-II(CO)
VS 27/02/2018