IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.07.2018

CORAM

The Hon'ble Mr.Justice **M.DHANDAPANI**

W.P.No.24951 of 2007

1. K.Rangasami
2. R.Shanmugasundaram
3. R.Marannan
4. Amudevani

[PETITIONERS]

Vs

1. THE INSPECTOR GENERAL OF REGN
120 SANTHOME HIGH ROAD CHENNAI 28.

2 THE SPECIAL DEPUTY COLLECTOR
(STAMPS) & DISTRICT REVENUE OFFICER
COLLECTORATE COIMBATORE.

3 THE SUB REGISTRAR
PUNJAI PULIYAMPATTI POST SATYAMANGALAM TK
ERODE DT.

[RESPONDENTS]

Writ Petition filed under Article 226 of the Constitution of India, seeking to issue a Writ of Certiorarified Mandamus calling for the records of the 2nd respondent in M.P.No.4782/B2/S and to quash the order dt 19.9.2005 in Form II under rule 6 of the rules under the Tamilnadu (prevention of under valuation of instruments) Rules made thereunder and consequently to direct the respondent to forbear from proceeding in the matter except in accordance with law and after due notice in forms I and II of the said rules to the petitioners the legal representative of the deceased Thottammal .

For Petitioner : Mr.T.M.Hariharan

For Respondents : Mr.T.M.Pappiah
Spl. Govt. Pleader

O R D E R

Petitioner has filed this writ petition challenging the From II notice dated 19.09.2005 issued under Rule 6 of the Tamilnadu (Prevention of under valuation of instruments) Rules, 1968 made thereunder and for a consequential direction to the respondents to forbear from proceeding in the matter except in accordance with law and after due notice in Forms I and II of the said rules to the petitioners, the legal representative of the deceased Thottammal .

2. The case of the petitioners is that the petitioners are the legal heirs of the deceased Thottammal, who had executed a registered sale deed vide document No.2740 of 2001 in which the authorities claim that the stamp duty had been undervalued. Accordingly, the after the receipt of the report from the Sub Registrar Office, proceedings were initiated and Form-II notice was issued. However, the authorities fixed the temporary value under

Section 47(A) of the Act. Challenging the above said order, the present writ petition has been filed.

3. A perusal of the Act as well as the notification would reveal that there is a guideline value available and without following the due process of law, the authorities have calculated the difference of stamp duty under Section 47(A) of the Act and the relevant rules made thereunder and fixed the temporary value. In the present case, the Form -II was issued against the dead person. Hence, this court is of the view that the order impugned is to be set aside.

4.Accordingly, the order dated 19.09.2005 passed by the second respondent is set aside and the matter is remitted to the authorities concerned. The authorities are directed to follow due process of law under Section 47(A) of the Act as well as the Rule 6 of the Tamilnadu (Prevention of under valuation of instruments) Rules made thereunder and pass appropriate orders after giving due opportunity to the legal heirs of the deceased Thottammal, within a period of three months, from the date of receipt of a copy of this order. This writ petition is allowed. No costs.

24.07.2018

Internet : Yes/No
smi

M.DHANDAPANI, J.

smi

To

1. THE INSPECTOR GENERAL OF REGN
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