

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.02.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.No.24149 of 2004

A.Sivasubramanian

... Petitioner

Vs.

1. The Special Deputy Collector (Stamps),
Vellore & Thiruvannamalai Districts at
Vellore District Collector's Office,
Sathuvacheri,
Vellore 632 009.
2. The Tahsildar,
Arakkonam Taluk,
Taluk Office,
Arakkonam 631 003.
3. The Sub Registrar Jt.2,
Arakkonam.

... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records in respect of the impugned notice in Na.Ka.C4/61/2004, dated Nil.06.2004 of the second respondent and to quash the impugned notice and direct the 1st respondent to pass fresh orders on merits after considering the petitioner's application afresh.

For Petitioner : Mr.N.Narayanan

For Respondents : Mr.P.P.Purushothaman, G.A.,
for RR1 & 3

Mr.S.Suresh Kumar, G.A. for R2

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The order under challenge in the present Writ Petition is to the notice under Revenue Recovery Act from the second respondent herein.

2. The impugned notice states that the Special Deputy Collector (Stamps) / the first respondent herein had passed final orders under Section 47-A (1) of the Indian Stamp Act,

determining the deficit Stamp Duty at Rs.92,423/-. However, the specific case of the petitioner is that final orders were not served on him.

3. This Court perused the original records produced by the learned Government Advocate appearing for the respondents 1 and 3, wherein, it is seen that there is no acknowledgment for service of the final orders on the petitioner. The records reveal that the respondents have sent a notice, but the receipt of such notice is not found. As such, it cannot be said that the final orders have been served on the petitioner. Since the petitioner has a further remedy to challenge the final orders, it would be appropriate to give such an opportunity to the petitioner herein.

4. In the light of the above observations, the first respondent herein is directed to issue a copy of the final order dated 31.05.2005 in C.Pa.1589 of 2001 Arakkonam, to the petitioner within a period of 15 days from the date of receipt of a copy of this order. On furnishing such final order, the petitioner is granted liberty to take further course of action in accordance with law at least within a period of 30 days from the receipt of the said final order.

5. In view of the above observations, the impugned order dated Nil.06.2004, in Na.Ka.C4/61/2004 passed by the second respondent is set aside. The Writ Petition stands ordered accordingly. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

pvs

To

1. The Special Deputy Collector (Stamps),
Vellore & Thiruvannamalai Districts at
Vellore District Collector's Office,
Sathuvacheri,
Vellore 632 009.

2. The Tahsildar,
Arakkonam Taluk,
Taluk Office,
Arakkonam 631 003.

3. The Sub Registrar Jt.2,
Arakkonam.

+1cc to Mr.N.Narayanan, Advocate sr.no.19214
+1cc to Government Pleader sr.no.19376

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nr 03/04/2019



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