IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.02.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.No.23460 & 23461 of 2005

D.S.Velayutham ... Petitioner in both the petitions

Vs.

1. The Special Deputy Collector (Stamps),
   District Collector's Office, 5th Floor,
   Singaravelar Maligai,
   Rajaji Salai, Chennai 600 001.

2. The District Revenue Officer (Stamps),
   Chennai 600 001.

3. The Joint Sub Registrar,
   Thousand Lights, Chennai 600 006.

... Respondents in both the petitions

Prayer: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records relating to the order dated 14.03.2005 in T.P.No.A2/109/02 of the second respondent herein, quash the same and direct the respondents herein to receive 60% of the differential stamp duty and registration fees in respect of the aforesaid document and release the document Nos.494 of 2002 and 724 of 2002 on the file of Joint Sub Registrar, Thousand Lights, Chennai to the petitioner.

For Petitioner (in both the petitions) : Mr.M.K.Kabir, Senior Counsel for Mr.T.Jayaraman

For Respondents (in both the petitions) : Mr.P.P.Purushothaman, G.A.

C O M M O N   O R D E R

The challenge in these Writ Petitions is to the letter dated 14.03.2005, whereby, the respondents had intimated the petitioner that orders under Section 47 (A) of the Indian Stamp

Act, had already been passed requiring the petitioner to pay deficit stamp duty within a period of two months therefrom.

2. Today, when the matter is called, the learned counsel appearing for the petitioner submitted that pending the Writ Petitions, the petitioner had paid the deficit stamp duty, in respect of the Document Nos.494/02 and 724/02, amounting to the tune of Rs.4,89,130/- respectively. In the impugned order, reference was also made to the interest payable on the deficit stamp duty at the rate of 2% per annum.

3. The learned Government Advocate submitted that when the final order came to be passed, the interest prevailing at that time is only 2%, as such, the petitioner is bound to pay interest at that rate only.

4. Pending the Writ Petition, Section 47 (A) (4) of the Indian Stamp Act came to be amended, whereby, the interest payable was reduced to 1% per annum on the amount claimed. As such, it would not be appropriate to permit the respondents herein to collect the interest on the deficit stamp duty at 2% in view of the subsequent amendment.

5. In the light of the foregoing discussion, the payment of deficit stamp duty made by the petitioners herein towards the Document Nos.494/02 and 724/02 is hereby recorded. Consequently, the petitioner is directed to pay interest on the deficit stamp duty amount at the rate of 1% per annum alone from 06.05.2003 till the date of payment of the deficit stamp duty. The Writ Petitions stand ordered accordingly. No costs.

-s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

pvs
To
1. The Special Deputy Collector (Stamps),
District Collector's Office, 5th Floor,
Singaravelar Maligai,
Rajaji Salai, Chennai 600 001.

2. The District Revenue Officer (Stamps),
Chennai 600 001.

3. The Joint Sub Registrar,
Thousand Lights, Chennai 600 006.

+2 CCS to Mr.T.Jayaraman, Advocate sr 18479.
+1 CC to Govt. Pleader sr 19366.

W.P.No.23460 &
23461 of 2005

PP(CO)
SP(10/04/2019)