

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:30.08.2019

CORAM

THE HONOURABLE MR.JUSTICE K.KALYANASUNDARAM

W.P. No.36492 of 2015

and

M.P.No.1 of 2015

1.G.Harikumar  
2.Gowri  
3.J.Velu  
4.Vijayalakshmi

..Petitioners

1.The Inspector General of Registration,  
Santhome High Road,  
Chennai

2.The Sub Registrar  
Vellacherry  
Chennai

... Respondents

Prayer: The Writ Petition has been filed under Article 226 of the Constitution of India, seeking issuance of a writ of Certiorari to call for the records relating to the impugned order dated 25.06.2015 in Lr.No.61/2015 issued by the 2<sup>nd</sup> respondent and quash the same.

For Petitioners : Mr.P.Ravi Shankar Rao for  
MR.K.Rajasekaran

For Respondents : Mr.P.P.Purushothaman  
Government Advocate

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ORDER

This Writ Petition is filed assailing the demand of Rs.1,06,28,200/-, towards the stamp duty and registration fee. The present Writ Petition has been filed raising two main grounds that the 2<sup>nd</sup> respondent has no authority to issue the impugned order dated 25.06.2015 in Lr.No.61/2015 and the said order was passed in violation of principles of natural justice.

2. In the counter filed by the 2<sup>nd</sup> respondent, it is stated that the impugned notice, issued was only an informed notice. Subsequently, a show cause notice dated 22.08.2016 has been issued by the District Registrar, Chennai South under Section 33A as to why the deficit stamp duty of Rs.84,98,960/- shall not be collected from the petitioners.

3. In the matter on hand, according to the learned counsel for the petitioners, recovery proceedings for deficit stamp duty under Section 33A of the Stamp Act could be initiated only by the District Registrar and not the Sub- Registrar.

4. In view of the counter filed by the 2<sup>nd</sup> respondent that the District Registrar already issued the notice and final order will be passed after providing opportunity to the petitioner, impugned order is set aside and the Writ Petition is allowed. The District Registrar, Chennai South, shall pass orders in pursuance of the show cause notice dated 22.08.2016, after providing reasonable opportunity to the petitioner and in accordance with law.

5. With the above observation this petition is allowed. No Costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

vsn

To

1. The Inspector General of Registration,  
Santhome High Road,  
Chennai

2. The Sub Registrar  
Vellacherry  
Chennai.

Copy to:

The District Registrar,  
Chennai South,  
Saidapet-15.

+lcc to Mr.K.Rajasekaran, Advocate SR.75948  
+lcc to the Government Pleader SR.76156

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SV(CO)  
CB(23/10/2019)



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