

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 19.03.2019

CORAM

THE HONOURABLE Mrs. JUSTICE PUSHPA SATHYANARAYANA

W.P.No.6386 of 2016
and
W.M.P.No.5679 of 2016

Sivaram K. Naidu
Represented by his Power of Attorney
M.S.Rama Mohan Rao .. Petitioner

Vs.

- 1.The Inspector General of Registration,
Office of the Inspector General of Registration,
100, Santhome High Road,
Pattinappakkam,
Chennai - 600 028.
- 2.The Sub Registrar,
Office of the Sub Registrar,
No.52, 2nd Street,
Kamaraj Avenue,
Adyar, Chennai - 600 020. .. Respondents

PRAYER : Writ Petitions filed Under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the orders passed by the 1st respondent vide letter No.40185/21/15, dated 14.10.2015 and quash the same, and to direct the respondents to release the sale deed executed in favour of the petitioner dated 07.07.2015 registered as Document No.293/2015, in Book I, in office of the 2nd respondent herein, without demanding further stamp duty/registration fee for the interiors/interior facilities and other property/things which do not belong to the vendor of the sale deed and which have not been conveyed through the sale deed.

For Petitioner : Mr.P.Sesubalan Raja

For Respondents: Mr.T.M.Pappiah
Special Government Pleader

O R D E R

The petitioner has challenged the order passed by the first respondent vide letter No.40185//21/2015 dated 14.10.2015. The petition was preferred against the demand notice of the sub Registrar, Adyar, Chennai dated 07.07.2015 with regard to the sale deed executed in favour of the petitioner herein on 05.02.2015.

2. The property was purchased by the petitioner from one M.S.Rama Mohan Rao. The property was valued in the sale deed as follows:

Value of the undivided share	=	Rs.
80,51,155/-		
Value of the building	= Rs.	44,48,845/-
Total value of the land and building	=	
Rs.1,25,00,000/-		

3. At the time of the registration of the sale deed, a stamp duty of Rs.8,75,000/- was paid. After the above said registration, the schedule mentioned property was inspected by the Assistant Engineer (PWD), who had submitted his valuation report as per which the interiors of Rs.45,00,000/- was added. Based on the said report, the second respondent had sent notice dated 07.07.2015, demanding Deficit Stamp duty, Deficit Registration charges, etc. totalling a sum of Rs.6,12,000/-. Aggrieved by the same, an appeal was preferred before the Inspector General of Registration/first respondent herein, who had rejected the said appeal. Against the same, the present writ petition is filed.

4. Heard the learned counsel appearing on both sides.

5. Now it is the dispute with respect to the valuation of the property, which included the interiors, which according to the petitioner is put up by the tenant. However, as this Court cannot go into the question of facts, the impugned order dated 14.10.2015 is set aside and the matter is remitted back to the second respondent for fresh consideration of the value of the property and decide the issue on merits and pass appropriate orders, after issuing notice to the petitioner and the persons interested in this regard and also affording them an opportunity of personal hearing within a period of six weeks from the date of receipt of a copy of this order.

6. Accordingly, the writ petition is allowed. No costs.
Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

rsi
To

1.The Inspector General of Registration,
Office of the Inspector General of Registration,
100, Santhome High Road,
Pattinappakkam,
Chennai - 600 028.

2.The Sub Registrar,
Office of the Sub Registrar,
No.52, 2nd Street,
Kamaraj Avenue,
Adyar, Chennai - 600 020.

+1cc to Mr.P.Sesubalan Raja, Advocate Sr.25834
+1cc to the Government Pleader Sr.26852

W.P.No.6386 of 2016
and

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sai[co]
srg 27/04/2019

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