IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.01.2019

CORAM

THE HONOURABLE MR.JUSTICE V.BHARATHIDASAN

W.P. 2586 of 2014
and
M.P. 1 of 2014

1. S.Ponraj
2. K.Natarajan ...Petitioners

Vs.

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

2. The Revenue Divisional Officer (Stamp),
Singara Velarmaligai,
Collectorate,
Chennai-600 001.

3. The Special Tahsildar,
Stamps,
Chennai-600 001.

4. The District Registrar's office,
Kancheepuram.

5. Sub-Registrar,
Joint-I, Suib-Registrar's Office,
Kancheepuram. ...Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus, calling for the records relating to the impugned order dated 12.06.2013 in C.Pa.No.26/08 issued by the 3rd respondent against the petitioner's property, quash the same and consequently direct the 2nd respondent to pass appropriate orders on merits afresh u/s.47A of Indian Stamp Act considering the objections of the petitioners and the guideline value prevalent on 12.06.2008.

For Petitioner : Mrs.K.Subhashini for M/s.Chennai Law Associates

For Respondent : Mr.P.P.Purushothaman, Government Advocate

O R D E R

This Writ Petition has been filed challenging the distraint notice issued by the 4th respondent for recovery of deficit stamp duty to the tune of Rs.9,39,744/-,

2. Today, when the matter was taken up for hearing, the learned counsel appearing for the respondents submitted that already the order has been passed by the 2nd respondent under Sec.47-A of the Stamp Act on 29.06.2012. Without challenging the said order, now, the petitioner cannot challenge the notice issued under the Revenue Recovery Act for the recovery of deficit stamp duty.

3. I have heard the rival submissions made by the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondents and perused the relevant records carefully.

4. As already the order has been passed by the 2nd respondent under Sec.47-A of the Stamp Act on 29.06.2012 itself, without challenging the said order, the petitioner cannot maintain a Writ Petition challenging the subsequent proceedings initiated under the Revenue Recovery Act. Hence, this Writ Petition is not maintainable and the same is liable to be dismissed. In the result, the present Writ Petition stands dismissed. However, if the petitioner has any grievance against the order passed by the 2nd respondent, it is always open to him to challenge the same in the manner known to law. No costs. Consequently, the connected Miscellaneous petition is closed.

rpp

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

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

2. The Revenue Divisional Officer (Stamp),
 Singara Velarmaligai,
 Collectorate,
 Chennai-600 001.

3. The Special Tahsildar,
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4. The District Registrar's office,
 Kancheepuram.

5. Sub-Registrar,
 Joint-I, Suib-Registrar's Office,
 Kancheepuram.

+2cc to M/s.Chennai Law Associates, Advocates, S.R.No.1220
+1cc to the Government Pleader, S.R.No.1405

W.P. 2586 of 2014
and
M.P. 1 of 2014

kak(21/02/2019)