

IN THE HIGH COURT OF JUDICATURE AT MADRAS

(ORDINARY ORIGINAL CIVIL JURISDICTION)

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020

THE HON'BLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

A. No.119 of 2020

in

O.P.DIARY NO.146286 OF 2019

IN THE MATTER OF INDIAN
SUCCESSION ACT (XXXIX OF
1925)

AND

IN THE MATTER OF DEBTS OF
(S.VANAJA NALINI) (DIED
INTESTATE)

1. MRS.S.GIRIJA SHYLINI ALIAS GIRIJA RAVIRAJ
65 YEARS,
W/o.Raviraj William
D/O.SAM VETHARAJ,
No.51 Old No.23 VII Cross Street,
Shenoy Nagar,
Chennai 600 030.

2. S.LITTA RAJNI (57 YEARS)
W/o.Muthunayagam
D/O.LATE SAM VETHARAJ
8A, Water Tank Road,
Nagercoil, Agastheeswaram Taluk,
Kanyakumari District.

3. S.VITTA MALINI ALIAS VITTA JAISON (56 YEARS)
WIFE OF DR.JOSE ROY,
D/O.LATE SAM VETHARAJ,
No.55 College Road,
Nagercoil, Agatheeswaram Taluk,
Kanyakumari District.

..APPLICANTS/PETITIONERS

Application praying that this Hon'ble Court be pleased
to receive the 3 percent Succession duty paid by way of

Court Fee Stamps instead of Normal mode of RBI Deposit Challan, in O.P.Diary No.146286 of 2019.

This Application coming on this day before this court for hearing the court made the following order:

This application is filed to receive the 3% Succession duty paid by the applicants in the form of Court Fee Stamps instead of by way of RBI Deposit Challan in O.P.Diary No.146286 of 2019.

2. I heard the learned counsel for the applicants.

3. The learned counsel for the applicants submitted that estate duty is normally paid by way of deposit with the RBI and the production of the RBI Deposit Challan. However, in this case, it was paid inadvertently in the form of Court Fee Stamps. In specific, he pointed out that the total value of the estate was calculated as Rs.2,39,685.92 and that 3% stamp duty was calculated thereon in a sum of Rs.7200/-. Accordingly, he submitted that the revenue interest is fully protected inasmuch as 3% of the value of the estate has been paid albeit in the form of Court Fee Stamps. He also invited my attention to Order XXV Rule 7 of the Original Side Rules which stipulates that every application for Succession Certificate shall be accompanied by a Certificate of the Registrar that duty payable has been paid unless the Court shall otherwise direct. In the facts and circumstances, he submits that it is just and necessary that the Registry may be directed to accept the Court Fee instead of the RBI Deposit Challan.

4. I considered the submissions of the learned counsel and examined the affidavit in support of the application. As submitted by the learned counsel for the applicants, I find that 3% of the value of the estate was paid as Court Fee Stamps of Rs.7200/- instead of submitting a RBI Deposit Challan.

5. Accordingly, I find that this is a fit case to exercise the discretionary power under Order XXV Rule 7 of the Original Side Rules. Therefore, this application is allowed and the Registry is directed to receive the 3% duty paid by way of Court Fee Stamps instead of by way of a RBI Deposit Challan. Consequently, the Registry is directed to number the Original Petition if it is otherwise in order.

Sd/-S.K.R.J.
19.02.2020

//Certified to be a true copy//
Dated this the day of 2020.

SU/24.02.2020

COURT OFFICER

From 25.09.2008 the Registry is issuing certified copies of the Order/Judgment Decree in this format.