IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.02.2020

CORAM:

THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P.No.35326 of 2012
and
M.P.Nos.2 of 2012 & 1 of 2013

L.Narayanan ... Petitioner

Vs.

1.The Inspector General of Registration,
No.120, Santhome High Road,
Santhome, Chennai - 8.

2.The Special Deputy Collector(Stamps)
Cuddalore.

3.The Special Tahsildar (Stamps)
O/o.District Collector,Villupuram.

4.The Sub-Registrar,
Nagalur, Kallakurichi Taluk,
Villupuram District.

5.The Revenue Tashildar,
Kallakurichi. ... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India for writ of Certiorari calling for records of the 1st respondent in Pa.Mu.No.18780/N3/2008 dated 20.06.2012 consequent order of the 2nd respondent in C.Pa.No.6081/02-03(Kal) dated 30.07.2012 quash the same.

For Petitioner : Mr.N.Subramani

For Respondent Nos.1 to 5 : Mr.T.M.Pappaiah
Spl.Govt.Pleader

ORDER

Heard Mr.N.Subramani, learned counsel appearing for the petitioner and Mr.T.M.Pappaiah, learned Special Government Pleader appearing for the respondents.

2.Admittedly, the petitioner has challenged the order dated 20.06.2012 passed under Section 47(A) of the Indian Stamp Act,1899 in this writ petition.

3.As seen from the affidavit filed in support of the writ petition, the only grievance of the petitioner is that the respondents have wrongly fixed the guideline value at a higher rate. But, according to him, the claim made by the respondents towards deficit stamp duty is arbitrary and excessive and not in accordance with the market value applicable as on the date of registration of the sale deed dated 13.02.2003 bearing registration as document No.98 of 2003 on the file of the Sub-Registrar, Nagaloor.

4.It is not his case that the respondents have not given him sufficient opportunity in the proceedings nor it is his case that the respondents have demanded the payment of deficit stamp duty without authority under law. This being the case, the only remedy available under the Indian Stamp Act, 1899 is to file a statutory appeal under Section 47(A)10 of the Indian Stamp Act, 1899. As per the said provision, instead of filing the statutory appeal, the petitioner has approached this Court under Article 226 of the Constitution of India. Hence, this Court is of the considered view that there is no merit in this writ petition. Accordingly, the writ petition is dismissed. However, liberty is granted to the petitioner to file a statutory appeal under Section 47(A)10 of the Indian Stamp Act, 1899 as against the order, which is the subject matter of this writ petition within a period of one month from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(C.O)

//True Copy//

Sub Assistant Registrar

sms
To
1.The Inspector General of Registration,
No.120, Santhome High Road,
Santhome, Chennai - 8.

2.The Special Deputy Collector(Stamps)
Cuddalore.

3.The Special Tahsildar (Stamps)
O/o.District Collector, Villupuram.

4.The Sub-Registrar,
Nagalur, Kallakurichi Taluk,Villupuram District.

5.The Revenue Tashildar,
Kallakurichi.

+1cc to Mr.S.N.Subramani Advocate sr8487
+1cc to Government Pleader sr9042

W.P.No.35326 of 2012
and
M.P.Nos.2 of 2012 & 1 of 2013

aa11/02/2020