

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.09.2020

CORAM :

The HON'BLE MR.JUSTICE M.DURAIWAMY

W.P.No.523 of 2016

D.Gnanaraj

...Petitioner

Vs.

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

2.The Sub Registrar,
Thiyagaraya Nagar,
Chennai - 600 017.

...Respondents

Petition filed under Article 226 of the Constitution of India for issuing a writ of mandamus directing the 2nd respondent to extend the benefit of the Explanation under Sub-clause (i) of Clause (a) of Article 58 in Schedule I to the Indian Stamp Act, 1899 as amended under the Act 19 of 2013 to the petitioner so as to enable him to settle his properties in favour of the legal heirs of his deceased brother, Mr.D.Selvaraj.

For Petitioner : Mr.T.Gowthaman

For Respondents : Mr.B.Kannan
Government Advocate

W E B C O P Y
O R D E R

The petitioner has filed the above Writ Petition to issue a Writ of Mandamus directing the 2nd respondent to extend the benefit of the Explanation under Sub-clause (i) of Clause (a) of Article 58 in Schedule I to the Indian Stamp Act, 1899 as amended under the Act 19 of 2013 to the petitioner so as to enable him to settle his properties in favour of the legal heirs of his deceased brother D.Selvaraj.

2.It is the case of the petitioner that he remained bachelor and have no legal heirs as on date in as much as his mother has also pre-deceased him. Further, the petitioner had three siblings and his elder brother by name D.Selvaraj was

his mentor and was instrumental morally, financially and physically for his growth and livelihood from his childhood. Further, the petitioner has stated that he had acquired the properties in and around Chennai with the active guidance, support and co-operation of his deceased brother D.Selvaraj and his wife Mrs.Nalini Selvaraj. The petitioner further stated that in as much as he does not have any legal heirs and in the light of his love and affection coupled with a deep sense of gratitude and as a mark of moral commitments, he executed a Settlement Deed with respect to his properties in favour of the legal heirs of his deceased elder brother D.Selvaraj for their better livelihood and future. However, the petitioner paid stamp duty of Rs.25,000/- and registration fee of Rs.4,000/- contending that he is entitled to get exemption under Act 19 of 2013.

3.Mr.T.Gowthaman, learned counsel appearing for the petitioner submitted that the Settlement Deed presented for registration was refused by the 2nd respondent stating that the petitioner had executed the document in favour of his sister-in-law and nephew and therefore, he is not entitled for the benefits under Act 18 & 19 of 2013.

4.However, Mr.B.Kannan, learned Government Advocate appearing for the respondents submitted that the petitioner has not submitted the Settlement Deed for registration before the 2nd respondent.

5.In any event, on a reading of the Amended Act 18 & 19 of 2013 dated 30.09.2013, it could be seen that the Government had extended the benefits to brothers or sisters. When the Act does not provide for any exemption to other relatives other than the relatives mentioned in the Act, the petitioner is not entitled to get any exemption as per the Amended Act 18 & 19 of 2013. In such view of the matter, I am not inclined to entertain the Writ Petition. Accordingly, the Writ Petition is dismissed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

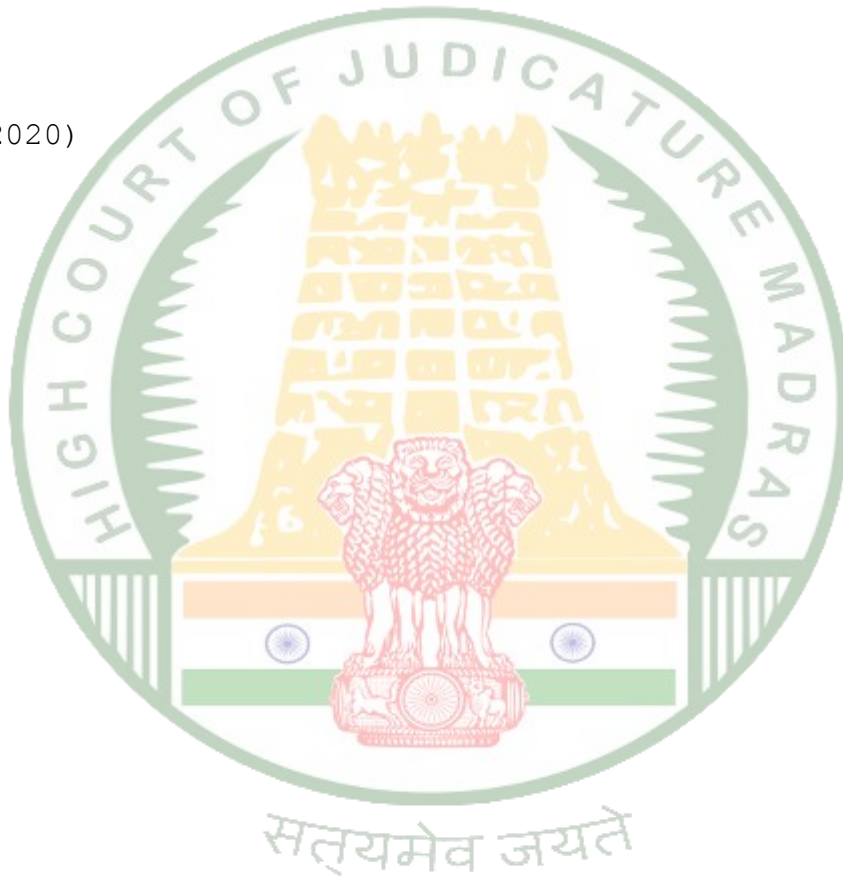
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+1cc to The Government Pleader, Madras High Court, SR.No.31710

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