BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : **26.08.2020**
CORAM:
THE HONOURABLE MR.JUSTICE **M.SATHYANARAYANAN**
and
THE HONOURABLE MR.JUSTICE **P.RAJAMANICKAM**

W.P(MD)No.10074 of 2020

P.Mathivanan .. Petitioner

Vs.

1.The Principal Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Chennai-600 009.

2.The Inspector General of Registration,
Commercial Taxes and Registration Department,
Santhome High Road, Chennai-600 028.

3.The Principal Chief Commissioner of Income Tax,
Income Tax Department, Tamil Nadu Region,
Aayakar Bhavan,
121 MG Road, Nungambakkam,
Chennai-600 034. .. Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus, directing the respondent Nos.1 to 3 herein to ensure strict implementation of Section.269ST of Income Tax Act by way of issuing proper guidelines for cashless transactions in sub-registrar offices across the state those who registers their instruments of property transactions such as Sale, Gift, Mortgage, Lease, Settlement, etc., by considering the petitioner's representation dated 11.05.2020 within a stipulated time and pass such further or other orders.

For Petitioner : Mr.S.Saravanan

For Respondent No.1 : Mr.K.P.Krishnadoss,
Special Government Pleader.

For Respondent No.2 : Mr.K.Sathiyasingh,
Additional Government Pleader.

ORDER

[Order of the Court was made by **M.SATHYANARAYANAN, J.**]

The learned counsel appearing for the petitioner has drawn the attention of this Court to the introduction of new Section 269 ST of the Income Tax, 1961, as amended from time to time, and would submit that in terms of the said provision, no person can receive an amount of Rs.2,00,000/- or more in one event or occasion from a person, subject to certain stipulations and has also drawn the attention of this Court to the Communication in the form of Letter (Ms) No.153, dated 05.12.2018 of the first respondent, addressed to the second respondent and would submit that as per Clause (c), permission has been granted to collect any charges of stamp duty, registration fee and other charges by way of online / offline payment without any limit and offline payment is permitted, if there is arrangement between the buyers and sellers to make the payment in cash, which may exceed a sum of Rs.2,00,000/- and since it has been prohibited and any violation of the same would undoubtedly entail penal_consequence in the light of Sections 269ST and 271DA of the Income Tax Act, 1961, this Court may pass appropriate orders and has also drawn the attention of this Court to the representation, dated 11.05.2020, submitted in this regard to the respondents.

2.Mr.K.P.Krishnadoss, learned Special Government Pleader, accepts notice on behalf of the first respondent and Mr.K.Sathiyasingh, learned Additional Government Pleader, accepts notice on behalf of the second respondent and they would submit that subsequently, the second respondent has issued a circular in Na.Ka.No.6126/C1/2019, dated 18.02.2019, wherein, only online payment alone is permitted to collect any charges of stamp duty, registration fee and other charges and rest of the payment contemplated under Clauses (a) and (b) of the earlier communication, dated 05.12.2018, has been retained.

3.The said submission, on instructions, is placed on record. Therefore, no further orders are necessary in this Writ Petition. However, it is always open to the third respondent or the concerned officials of the Income Tax Department, to monitor the same and if any infraction is made, they shall take action in accordance with law.

4.In the result, the Writ Petition stands closed subject to the above observations. No costs.

Sd/-

Assistant Registrar ()

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

smn

***Note**: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be* *utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.*

To

1.The Principal Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Chennai-600 009.

2.The Inspector General of Registration,
Commercial Taxes and Registration Department,
Santhome High Road, Chennai-600 028.

3.The Principal Chief Commissioner of Income Tax,
Income Tax Department, Tamil Nadu Region,
Aayakar Bhavan,
121 MG Road, Nungambakkam,
Chennai-600 034.

+1 CC to M/s.GP (SR-15123,15073[F] dated 27/08/2020)

ORDER MADE IN
W.P(MD)No.10074 of 2020
26.08.2020

VB (09.09.2020) 3P 5C