



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2021

CORAM :

THE HON'BLE MR.SANJIB BANERJEE, THE CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.A.NO.550 OF 2021
AND
C.M.P.NO.2185 OF 2021

M/s.Bharat Petroleum Corporation Ltd.
Rep. by its Territory Manager (Retail)
Coimbatore.

.. Appellant

-vs-

1. The Inspector General of Registration,
100, Santhome High Road,
Chennai 600 028.
2. The Special Deputy Collector (Stamps)
District Collector Office, State Bank Road,
Coimbatore 641 018.
3. The Sub Registrar
Postal Colony
Sivan Theatre Road,
Tirupur 641 602.

.. Respondents

Appeal filed under Clause 15 of the Letters Patent against the order dated 24.11.2020 passed in W.P.No.17555 of 2015 on the file of this Court.

W.P.No.17555 of 2015:-

Writ Petition filed under Article 226 of the Constitution of India for issuing a Writ of Mandamus directing the 3rd Respondent to forthwith release the original Sale Deed bearing Doc.No.4766 of 2002, dated 25.10.2002 without insisting upon the Corporation to pay a sum of Rs.3,79,920/- with interest towards alleged deficit Stamp Duty.



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For Appellant : Mr.O.R.Santhana Krishnan

For Respondents : Mr.T.M.Pappiah
Spl.G.P.

JUDGMENT

(Delivered by The Hon'ble Chief Justice)

The grievance of the appellant is that the writ petition filed by the appellant has been dismissed on the ground of there being an alternative remedy available to the appellant.

2. The order impugned dated November 24, 2020 noticed that it was the case of the appellant herein that a demand for about Rs.3.80 lakhs on account of deficit stamp duty was made. According to the appellant, the concerned official did not indicate any reason as to why he believed that the disclosed consideration for the sale of the immovable property was below the actual consideration. The appellant says that it is a Government company and it is inconceivable that a Government company would have indulged in any deal with cash or otherwise for the sale or purchase of any immovable property.

3. There is no necessity to go into the merits of the matter particularly since it is found that the Writ Court exercised its discretion on cogent grounds and called upon the appellant herein to follow the procedure established by law and file an appeal before questioning the order impugned in the extraordinary jurisdiction under Article 226 of the Constitution.

4. Admittedly, such appellate remedy is available; but the appellant apprehends that much time would be wasted in course of the appeal, if the past record of the revenue authorities are anything to go-by.

5. Since the order impugned does not appear to have caused any prejudice to the appellant, the same is not interfered with and the appellant is left free to approach the appropriate authority with an appeal. It is made clear that in the event such appeal is preferred within next four weeks, no ground of limitation will be taken on behalf of the State. In the event the appeal is preferred within the next four weeks, the Appellate Authority must dispose of the matter in course of this calendar year.



W.A.No.550 of 2021 is disposed without any order as to costs. Consequently, C.M.P.No.2185 of 2021 is closed.

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Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

sra

To

1. The Inspector General of Registration,
100, Santhome High Road,
Chennai 600 028.
2. The Special Deputy Collector (Stamps)
District Collector Office, State Bank Road,
Coimbatore 641 018.
3. The Sub Registrar
Postal Colony, Sivan Theatre Road,
Tirupur 641 602.

+1cc to the Government Pleader, S.R.No.21948

W.A.No.550 of 2021

KV(CO)
CS/27/04/2021