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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.09.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P. No. 12482 of 2016 and
W.M.P. No. 10799 of 2016

M/s.Maraicar Estates (p) Limited,
Represented by its Director,
Mr.Khalid A.K.Buhari,
Having their office at
Chennai City Centre, 4th Floor
10 & 11, Dr.R.K.Salai,
Chennai - 600 004.

...Petitioner

-vs-

1. The Commissioner and Secretary
Commercial Taxes and Religious Endowments,
Government of Tamil Nadu, Fort St.George
Chennai - 600 003.
2. The Chief Controlling Revenue Authority-
Cum-Inspector General of Registration
Santhome High Road,
Chennai - 600 028.
3. The District Registrar Administration,
Central Chennai,
Bharathiar Salai, Chennai - 600 014.
4. The Sub Registrar,
Mylapore, Chennai - 600 004.

...Respondents

PRAYER : Writ Petition filed Under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records Proceedings No.13852/P1/2015 dated 18.02.2016 on the file of the second respondent the Chief Controlling Revenue Authority-Cum-Inspector General of Registration, Chennai - 600 028, the proceedings relating to the appeal filed regarding stamp duty in respect of Document No. 2018/2013 on the file of the Sub Registrar office, Mylapore, and quash the said proceedings.

For Petitioner : Ms.Aishwarya
for M/s.R & P Partners
For Respondents : Mr.K.M.D.Muhilan
Government Advocate



O R D E R

The proceedings of Chief Controlling Revenue Authority-cum-Inspector General of Registration, Chennai dated 18.02.2016 rejected the claim of the petitioner for grant of exemption for payment of stamp duty is under challenge in the present Writ Petition

2. The petitioner is a private limited company. The learned counsel for the petitioner now made a submission that during the pendency of the Writ Petition, the Government issued revised order in G.O.Ms.No.56, Commercial Taxes and Registration (J1) Department dated 29.06.2017. In the said GO, the earlier Government Order passed in G.O.Ms.No.486, Commercial Taxes and Religious Endowments dated 05.11.1997 was revised. Therefore, if the petitioner is eligible to get the benefits under the new GO, the petitioner is at liberty to approach the competent authority for the purpose of redressing their grievance in the manner known to law. In the event of such application, the authorities are bound to consider on merits and in accordance with law.

3. With these observations, this Writ Petition is disposed of. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vji

To

1. The Commissioner and Secretary
Commercial Taxes and Religious Endowments,
Government of Tamil Nadu,
Fort St.George
Chennai - 600 003.
2. The Chief Controlling Revenue Authority-
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4. The Sub Registrar,
Mylapore
Chennai - 600 004.

+lcc to M/s.R & P Partners, Advocate, S.R.No.49578
+lcc to the Government Pleader, S.R.No.50116

W.P. No. 12482 of 2016
and
W.M.P. No. 10799 of 2016

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NSK 20/10/2021