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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.09.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.1397 of 2016

and

W.M.P.Nos.1172 &1173 of 2016

V.Sasikumar

...Petitioner

Vs

1.The Additional Collector (Stamps),
Situating at Tahsildar Office,
Arakonam.

2. The Sub Registrar,
Arakonam Joint II,
Arakonam.

... Respondents

PRAYER : Writ Petition filed Under Article 226 of the Constitution of India, to issue a writ of Certiorari, calling for the entire records in connection with the impugned notice of the first respondent dated 10.12.2015 in Che.Pa.No.916/2010 AKM II and quash the impugned notice dated 10.12.2015 in Che.Pa.No.916/2010 AKM II.

For Petitioner : Mr.M.Sriram
For Respondents : Mr.C.Kathiravan
Government Advocate
[For R1 and R2]

O R D E R

The relief sought for in the present Writ Petition is to quash the impugned notice issued by the first respondent on 10.12.2015.

2. The Petitioner and his brother one Mr.V.Udayakumar, purchased a vacant house site situated at S.No.242/2,



TS.No.10/1c, 14th Street, Ganesh Nagar, Arakonam, measuring about 27603 Sq.ft from Kanchana Dilip Kumar and two others represented by their power agent P.Veeraraghavan on 23.07.2010, the sale deed was registered as document No. 5985/2010, before SRO Arakonam II. The Power Agent of the vendor is his father. The vendor executed a General Power of Attorney in favour of the petitioner's father on 26.09.2007 and the said document was registered as document No.1247/2007 before the second respondent. The second respondent, Sub Registrar, informed the petitioner that the sale deed was undervalued and therefore, the document will be kept pending, after the registration. It seems that the petitioner has not approached the Authorities, thereafter, in view of the fact that the Civil Suit for partition is pending between parties. However, the respondent after waiting for about 4 & ½ years, issued the impugned notice to the petitioner asking the petitioner to pay the deficit stamp duty, failing which recovery attachment proceedings will be initiated under the Revenue Recovery Act. Thus, the petitioner is constrained to move the present writ petition.

3. The learned Counsel for the petitioner also concedes that the Civil Suit is pending between the parties and the suit is for partition. Thus, the parties are not interested in getting back the documents from the office of the second respondent and therefore, there was a delay in initiation of action. However, during the routine audit, the Sub-Registrar found that a document is kept pending for long years and issued the show cause notice. The Appellate Authority/first respondent issued a notice. Under these circumstances, the petitioner is at liberty to approach the respondents, ascertain the quantum of deficit stamp duty to be paid and pay the same and if they are aggrieved thereafter, they are at liberty to approach the Competent Authorities under the provisions of the Registration Act. Contrarily, the petitioner cannot keep the document pending for long years in the Office of the Sub-Registrar, more specifically, when the Authorities have informed that the document is undervalued. Thus, the petitioner is bound to initiate appropriate action in respect of the pending document before the second respondent.

4. The petitioner in the event of approaching the Authorities, the Authorities Competent may inform the petitioner about the quantum of deficit stamp duty, enabling the petitioner to take appropriate action.



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5. With these observations the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS-II)

// True Copy //

Sub Assistant Registrar

pns/nti

To

1.The Additional Collector (Stamps),
Situating at Tahsildar Office,
Arakonam.

2. The Sub Registrar,
Arakonam Joint II,
Arakonam.

+1CC to The Government Pleader, SR.No. 48585

W.P.No.1397 of 2016

JPL(CO)
B.VC (22/10/2021)