

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.03.2021

CORAM

THE HONOURABLE MR. JUSTICE S.S.SUNDAR

W.P.No.10378 of 2018
and
W.M.P.No.12347 of 2018

P.Jayaraman
S/o.Parthasarathy ... Petitioner

Vs.

- 1.The Revenue Divisional Officer,
Kancheepuram, Kancheepuram District.
- 2.The Tahsildar,
Sriperumpudur Taluk,
Sriperumpudur,
Kancheepuram District.
- 3.The District Registrar (Administration)
Chengalpattu,
Kancheepuram District. Respondents

Prayer: Petition filed Under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the entire records relating to the impugned order passed by the first respondent in his proceedings Mu.Mu.3407/2017/A-1, dated 12.12.2017 and quash the same and consequently the first respondent disburse the value of the stamp papers to the tune of Rs.23,520/- to the petitioner within stipulated time as fix by this Court.

For Petitioner : Mr.C.Prakasam

For Respondents: M/s.A.Madhumathi
Special Government Pleader

ORDER

The writ petition is filed for issuing a Writ of Certiorarified Mandamus, to quash the order passed by the first respondent dated 12.12.2017 and consequently direct the first respondent to disburse the value of the stamp papers to the tune of Rs.23,520/- to the petitioner within stipulated time.

2. In the affidavit filed in support of the writ petition, it is stated that the petitioner made an attempt to partition the common land situated at Keevalur Village, Sriperumpudur Taluk, Kancheepuram District along with his family members, for which, he purchased stamp papers to the tune of Rs.23,520/-. It is further stated that the document of partition deed was produced before the Sub-Registrar by the petitioner and his family members. Due to family dispute the documents could not be registered before the Sub-Registrar, Sriperumpudur. Thereafter, the petitioner made a representation before the third respondent seeking refund of value of the stamp paper.

3. As per the impugned order of the first respondent, a person can seek refund of money paid for stamp duty only if the stamp paper is not utilized. In other words, it is stated that the representation of the petitioner for refund of the money which was spent by the petitioner towards stamp duty cannot be entertained.

4. In this case, the document was presented for registration. Since, the registration is not done due to some dispute, the parties have not entered into the transaction. It is seen that the stamp paper is utilized. The learned counsel for the petitioner submitted that under Section 33 of the Stamp Act, the Sub Registrar concerned is the competent authority to receive the document for registration. The document is actually produced before the Registrar to perform his duty as prescribed under the Tamil Nadu Registration Act.

5. It is seen from the records, the petitioner and his family members have submitted the document for registration after paying the necessary stamp duty. Thereafter, due to family dispute the document could not be registered. Now, the petitioner seeks the refund of money paid by way of stamp duty, as if the stamp paper is not utilized.

6. This Court is unable to find any justification for disbursing the value of the stamp papers to the tune of Rs.23,520/-, after the document was presented for registration and subsequently withdrawn before registering the document.

7. Having regard to the admitted facts and the legal position, this Court is unable to find any merit in this writ petition. When the petitioner is entitled to get the value of the stamp papers only if it is not utilized, the writ petition for refund after the stamps were utilized is devoid of merits.

Accordingly, the writ petition is dismissed. No Costs.
Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-III)

//True copy//

Sub Assistant Registrar

tta

Copy to

- 1.The Revenue Divisional Officer,
Kancheepuram, Kancheepuram District.
- 2.The Tahsildar,
Sriperumpudur Taluk,
Sriperumpudur,
Kancheepuram District.
- 3.The District Registrar (Administration)
Chengalpattu,
Kancheepuram District.

+1cc to Mr.C.Prakasam, Advocate SR.No.17250

+1cc to Government Pleader SR.No.17563

W.P.No.10378 of 2018

UM(CO)
GMY(09/07/2021)

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