IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.09.2021

CORAM

THE HON'BLE MR.JUSTICE G.K.ILANTHIRAIYAN

W.P.NO.3550 OF 2013
AND
M.P.NOS.1 & 2 OF 2013

K.Rajamani ... Petitioner

Vs

1. Tamil Nadu Principal Revenue
   Inspector General of Registration,
   120, Santhome High Road, Chennai – 600 028.

2. Special Deputy Collector (Stamps),
   Office of the Special Deputy Collector (Stamps),
   Salem – 636 001.

3. The Sub-Registrar,
   Office of the Sub Registrar Office,
   Pappireddipatti. ... Respondents

Prayer :- Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the first respondent issued vide impugned order in Letter No. Pa.Mu No.55336/N2/2005, dated 24.08.2009 and quash the same as null and void as against the principle of natural justice and consequently direct the third respondent to release the document No.1324 of 2001 to the petitioner herein.

For Petitioner : Mr.T.Sivagnansambandan
For Respondents : Mr.Richardson Wilson
Government Advocate

ORDER

This Writ Petition has been filed to issue a Writ of Certiorarified Mandamus, calling for the records of the first respondent issued vide impugned order in Letter No. Pa.Mu No.55336/N2/2005, dated 24.08.2009 and quash the same as null and void as against the principle of natural justice and consequently direct the third respondent to release the document No.1324 of 2001 to the petitioner herein.

2. Heard, Mr.T.Sivagnansambandam, the learned counsel appearing for the petitioner and Mr.Richardson Wilson, the learned Government Advocate appearing for the respondents.

3. The learned counsel for the petitioner would submit that as against the order passed by the first respondent arising out of Section 47A of the Indian Stamp Act, 1899, thereby ordering to pay a sum of Rs.45,574/- as deficit stamp duty by the second respondent, the petitioner filed an appeal before the first respondent and the same was also dismissed by an impugned order dated 24.08.2009.

4. The learned counsel for the respondent would submit that as against the order passed by the first respondent, an appeal remedy is available as provided under Section 47A (10) of the Indian Stamp Act, 1899, which reads as follows :

> "Section 47A (10) :- Any person aggrieved by an order of the authority prescribed under sub-section(5) of the Chief Controlling Revenue Authority under sub-section (6) may, within such time and in such manner, as may be prescribed by rules made under this Act, appeal to the High Court."

5. In view of the above, the writ petition is not maintainable and the writ petition is devoid of merits. However, the petitioner is at liberty to file an appeal as provided under Section 47(A) (10) of the Indian Stamp Act before this Court. The period of pendency of the writ petition may be excluded while calculating the period of limitation to file an appeal.

6. In the result, the writ petition stands dismissed. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar (CS VIII)

//True Copy//

Sub Assistant Registrar

Lpp/mn

To

1. Tamil Nadu Principal Revenue
   Inspector General of Registration,
   120, Santhome High Road,
   Chennai - 600 028.

2. Special Deputy Collector (Stamps),
   Office of the Special Deputy Collector (Stamps),
   Salem - 636 001.

3. The Sub-Registrar,
   Office of the Sub Registrar Office,
   Pappireddipatti.

+1cc to Mr.T.Sivagnansambandan, Advocate, S.R.No.49649

W.P.No.3550 of 2013
and
M.P.Nos.1 & 2 of 2013

NK(CO)
CS/29/11/2021