IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.03.2021

CORAM

THE HON'BLE MR. JUSTICE S.S.SUNDAR

W.P. No. 20862 of 2018
and
W.M.P. No. 24495 of 2018

S. Maheswari .. Petitioner

Vs

1. The Deputy Collector,
   Special Deputy Collector - Stamps,
   Vellore - 632 009, Vellore District.

2. The Tahsildhar/Taluk Executive Magistrate,
   Vaniyambadi,
   Vellore District.

3. The Sub - Registrar,
   O/o. Sub Registrar,
   Vaniyambadi, Vellore District. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 3rd respondent to release the document No. 5675/2008, dated 20.10.2008, registered under Section 47(A) of the Indian Stamp Act without claiming the difference of amount in the stamp duty and withdraw the Revenue Recovery proceedings initiated against the petitioner.

For Petitioner : Mr.D.Balachandran

For Respondents : Mr.B. Kannan
Government Advocate

O R D E R

This Writ Petition is filed for issuance of Writ of Mandamus, directing the 3rd respondent to release the document No. 5675/2008, dated 20.10.2008 under Section 47 (A) of the Indian Stamp Act without claiming the difference of amount in the stamp duty and withdraw the Revenue Recovery proceedings initiated against the petitioner.

2. It is the case of the petitioner that the property in question is an agricultural land and therefore, the stamp duty has to be fixed accordingly. The petitioner has produced before this Court a notice which was issued to the petitioner

under Section 47(A) of the Indian Stamp Act. If the petitioner's case is that the petitioner's land is an agricultural land or a Royatwari land, then he has to pay stamp duty on the market value determined on the basis of the land Revenue. However, the petitioner has come forward with this writ petition only for a Mandamus without challenging the proceedings initiated under Section 47(A) of the Act.

3. The learned counsel appearing for the petitioner submitted that this Court, in identical circumstances, passed a Judgment in a Writ Appeal on 02.06.2017. But he has not circulated the judgment for the consideration of this Court. In any event, the writ petition is not maintainable without challenging the proceedings initiated against the petitioner under Section 47 of the Indian Stamp Act. Even assuming that the petitioner's case is that he is not liable to pay stamp duty for the value mentioned in the notice issued under Section 47A of the Act, it is open to the petitioner to challenge the proceedings in the manner known to law, by producing the relevant documents and revenue records to prove his case. Hence, the Writ Petition is dismissed. However, liberty is granted to the petitioner to challenge the proceedings initiated under Section 47(A) of the Act, in the manner known to law. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

msm

To

1.The Deputy Collector,
Special Deputy Collector - Stamps,
Vellore - 632 009, Vellore District.

2.The Tahsildhar/Taluk Executive Magistrate,
Vaniyambadi,
Vellore District.

3.The Sub - Registrar,
O/o. Sub Registrar,
Vaniyambadi, Vellore District.

+1cc to Mr.Mr.D.Balachandran, Advocate SR.No.20216
+1cc to Government Pleader SR.No.20803

W.P.No.20862 of 2018

GSM(CO)
HS(13/07/2021)