IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.03.2021

CORAM

THE HONOURABLE MR. JUSTICE S.S.SUNDAR

W.P.No.22728 of 2018

P.Sarala ..Petitioner

Vs.

1.The District Collector,
Vellore District,
Sathuvachari,
Vellore-600 009.

2.The Inspector General of Registration,
Inspector General of Registration Office,
Santhome,
Chennai-600 004.

3.The Special Sub Collector (Stamp),
Vellore, Vellore District.

4.The District Registrar,
Vellore District. ..Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Mandamus, directing the respondents to receive 60% of the difference in stamp value and hand over the document of sale deed vide Doc.No.8021/2000 dated 13.12.2000, on the file of the District Registrar, Vellore, Vellore District, based on the petitioner's representation dated 28.05.2018.

For Petitioner : Mr.M.Rajendiran

For Respondents: Mr.J.Kannan, GA

O R D E R

Today, the matter is listed through Video Conferencing. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. The prayer in the present Writ Petition is for a direction to the respondents to receive 60% of the difference in

stamp value and hand over the document of sale deed vide Doc.No.8021/2000 dated 13.12.2000, on the file of the District Registrar, Vellore Taluk, Vellore District. The petitioner herein had earlier given a representation ventilating her grievances to the respondents herein dated 28.05.2018 and since the said representation was not considered by the respondents, the present Writ Petition has apparently been filed.

3. Heard Mr.M.Rajendiran, learned counsel for the petitioner and Mr.J.Kannan, learned counsel appearing on behalf of the respondents.

4. The learned counsel for the petitioner submitted that petitioner's husband purchased the land comprising in town Survey Nos.84/1 and 85, situated at No.6, Municipality Ward, Vellore Town, Vellore Taluk, Vellore District vide Doc.No.8021/2000 dated 13.12.2000. It is admitted that the document was registered. But proceedings was initiated under Section 47-A of the Indian Stamp Act, 1899 (for brevity, hereinafter referred to as 'the Stamp Act') as the market value was lesser than the guideline value. Though the document was registered in the year 2000, it was not released to the petitioner under the guise of pendency of the proceedings under Section 47-A of the Stamp Act. In the meantime, the Government issued G.O.Ms.No.189, Commercial Taxes and Registration (31) Department, dated 29.12.2017, modifying the Samadhan Scheme which was introduced to close all the pending cases under Section 47-A of the Stamp Act. It is the case of the petitioner that she was willing to pay 60% of the difference in the stamp duty assessed and therefore, the petitioner is entitled to avail the benefits of the scheme. Hence, the petitioner has submitted a representation dated 28.05.2018, requesting the respondents to consider her case under the Samadhan Scheme by accepting 60% of the difference in the stamp duty and for releasing the document upon payment of 60% of the difference in the stamp duty. The said representation was not considered by the respondents.

5. The learned counsel for the petitioner now seeks indulgence of this Court to give a direction to the respondents to consider the representation of the petitioner dated 28.05.2018 in the manner known to law.

6. The question is whether the petitioner is entitled to the benefits of the scheme. Though the respondents state that the the petitioner is not eligible in view of the long delay in approaching the Court, the admitted fact is that the respondents have not released the document even after 20 years of its registration. This Court has repeatedly held that the Sub Registrars cannot withheld the document after registration for several decades. In the present case, despite two decades has

gone, it is stated during argument that no final order has been passed by way of deficit stamp duty. No counter affidavit is filed. The respondents have not come forward before this Court with a reasonable cause for the delay in disposing of the proceedings initiated under Section 47-A of the Stamp Act and also not considered the representation of the petitioner dated 28.05.2018 to avail the benefits of the Samadhan Scheme. In such circumstances, this Court is of the view that the representation of the petitioner's shall be considered by the respondents.

7. Accordingly, the respondents are directed to consider the petitioner's representation dated 28.05.2018 as a special case and pass appropriate orders on merits and in accordance with law. In case, if final order is yet to be passed in the proceedings under Section 47-A of the Stamp Act, the respondents are directed to release the document in favour of the petitioner, within a period of six weeks from the date of receipt of a copy of this order, after making necessary endorsement in the pending proceedings under Section 47-A of the Stamp Act as per the directions of this Court in similar cases.

8. With the above observations and directions, the Writ Petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

DP

To

1.The District Collector,
Vellore District,
Sathuvachari,
Vellore-600 009.

2.The Inspector General of Registration,
Inspector General of Registration Office,
Santhome,
Chennai-600 004.

3.The Special Sub Collector (Stamp),
Vellore, Vellore District.

4.The District Registrar,
Vellore District.

+1cc to Mr.M.Rajendran, Advocate, S.R.No.19695
+1cc to the Government Pleader, S.R.No.20164, 19707

W.P.No.22728 of 2018

PMK(CO)
CB(08/07/2021)