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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.12.2021

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THE HONOURABLE MR.JUSTICE G.K.ILANTHIRAIYAN

W.P.No.19347 of 2021

K.Arumugam

... Petitioner

-Vs-

1. The District Collector,
Thiruvallur,
Master Plan Complex NH 205,
Chennai - Tiruttani Highway,
Thiruvallur,
Tamil Nadu 602001.

2. The Stock Holding Corporation of India Limited,
Represented by its Executive Manager Ramesh Bhajanthri,
Justice Basheer Ahmed Sayeed Building,
3rd Floor, No.45 Moore Street,
2nd Line Beach, Parry's Corner,
Chennai,
Tamil Nadu 600001.

3. The Inspector General of Registration,
100, Santhome High Road, Mullima Nagar,
Mandavelipakkam, Raja Annamalai Puram,
Chennai - 600 028.

... Respondents

Prayer :- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus, directing the first and second respondents to process the refund request and refund the stamp duty of Rs.3,12,000/- and registration fee of Rs.20,000/- immediately to the bank account A/c No.3957020100006625 through which the payment was originally made.



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For Petitioner : Mr.S.S.Rajesh

For R1 and R3 : Mr.Yogesh Kannadasan
Special Government Pleader.

ORDER

This Writ Petition has been filed for the issuance of Writ of Mandamus, directing the first and second respondents to process the refund request and refund and stamp duty of Rs.3,12,000/- and registration fee of Rs.20,000/- immediately to the bank account A/c No.3957020100006625 through which the payment was originally made.

2. Heard Mr.S.S.Rajesh, learned counsel appearing for the petitioner and Mr.Yogesh Kannadasan, learned Special Government Pleader appearing for the respondents 1 and 3.

3. The petitioner is the owner of the property comprised in Survey No.563/1C and 563/2 situated at Pappambakkam Village, Thiruvallur District to an extent of 59 cents. Thereafter, the petitioner intended to lease the property in favour of M/s.Maxop Engineering Company Pvt Limited and executed a lease Agreement and presented the same for registration before the Sub Registrar Office, Manavalanagar on 25.01.2019. However, the Sub Registrar declined to register the same, citing the reason that the registration was not permitted in the light of the Letter issued by the District Registrar (Admin), Kanchipuram, prohibiting the registration for listed properties that were not registered. In pursuance to the refusal, the petitioner submitted a representation before the Deputy Inspector General of Registration about the bar on registration was only with regard to sale of property and not on entering into lease agreement.

4. But the letter dated 21.03.2018, The Tamil Nadu Real Estate Regulatory Authority (TNRERA) issued to the Deputy Inspector General of Registration, explicitly stated that as per the requirements of The Real Estate (Regulation and Development) Act, 2016, the registration with TNRERA is necessary only when sale is involved and advised to the Sub Registrar of Manavalanagar, by the letter dated 30.01.2019.



5. Thereafter, the petitioner paid the registration fees and stamp duty totaling to Rs.3,32,150/- (Rupees Three Lakhs Thirty Two Thousand One Hundred and Fifty only) and submitted the lease agreement for registration on 06.02.2019. Once again the same was refused for the reason that the listed properties which are not registered under the TNRERA was barred by the letter dated 25.04.2018, issued by the District Revenue Officer, Kanchipuram and the proceedings dated 07.02.2019 of Sub Registrar, Manavalanagar.

6. By that time, the lessee expressed his disinterest on the property and withdrew his plan of taking the property on lease. As a result, the stamp duty paid for the lease agreement registration served no purpose. Therefore, the petitioner made an application to re-fund as contemplated under Section 54 of the Indian Stamp Act, 1899.

7. On written instructions, the learned counsel for the third respondent submitted that as per the report received from The District Registrar, Kancheepuram, by the letter dated 23.11.2021, refund proceedings vide No.7782/B1/2021, dated 29.10.2021, has been issued by the District Registrar for the refund of registration fees to the tune of Rs.20,000/- (Rupees Twenty Thousand only) to the petitioner.

8. Thereafter, by the proceedings initiated by the Sub-Registrar, Manavalanagar has been directed to disburse the said amount to the petitioner. With regards to the stamp duty at Rs.3,12,000/- (Rupees Three Lakhs Twelve Thousand only) paid by the petitioner, it has been referred to Tahsildhar, Thiruvallur to refund the said amount as per G.O.Ms.No.712 Revenue, dated 27.03.1968 and G.O.Ms.No.2160, Revenue, dated 01.08.1972. On enquiry, it has been ascertained by the Sub-Registrar, that the request has been transmitted to the Revenue Divisional Officer for suitable orders and once the order is issued by the Revenue Divisional Officer, the payment will be made to the petitioner.

9. Considering the same, the Revenue Divisional Officer, Thiruvallur, is directed to pass suitable orders to refund the stamp duty of Rs.3,12,000/- (Rupees Three Lakhs Twelve Thousand only) which was paid by the petitioner as per G.O.Ms.No.712 Revenue, dated 27.03.1968 and G.O.Ms.No.2160, Revenue, dated 01.08.1972 within a period of two weeks from the date of receipt of a copy of this order.



10. Insofar as the registration fees is concerned, the Sub Registrar, Manavalanagar, is directed to disburse the registration fees to the petitioner within a period of two weeks from the date of receipt of a copy of this order.

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11. With the above directions, this writ petition is disposed of. There shall be no order as to costs.

Sd/-

Assistant Registrar (CS-VIII)

// True Copy //

Sub Assistant Registrar

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To

1. The District Collector,
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Chennai - 600 028.

+2cc to Mr.S.S.Rajesh, Advocate SR.No.64947

+1cc to the Government Pleader, SR.No.65342

W.P.No.19347 of 2021

PL(CO)

CB(27/12/2021)