IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 28.10.2021

Coram:

THE HONOURABLE MR.JUSTICE G.K.ILANTHIRAIYAN

W.P.No.7903 of 2014

J.S.Kesavaprasad
s/o.Sachithanantham .... Petitioner

Vs

1. The Principal Revenue Controller-cum-Inspector General of Registration,
Santhome High Road,
Raja Annamalaipuram,
Chennai - 600 028.

2. The Special Deputy Collector (Stamps),
Collectorate,
Thanjavur.

3. The Sub Registrar,
Mannargudi,
Tiruvarur District. .... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of certiorarified mandamus calling for the records relating to the impugned order of the first respondent in Pa.Mu.No.30467/N5/2008, dated 04.12.2013 ; quash the same as illegal, arbitrary and against the provisions of the Act and direct the respondents to refund the excess stamp duty collected from the petitioner with interest.

For Petitioner : Mr.K.Soundarrajan

For Respondents : Mr.Richardson Wilson,
Government Advocate.

ORDER

This Writ Petition has been filed challenging the order passed by the first respondent under Section 47A(5) of the Indian Stamp Act.

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

3. There is an appeal provision under Section 47A(10)

as against the order passed by the first respondent under Section 47A(5) of the Indian Stamp Act. It is relevant to refer to the provisions under Section 47A(10) which is as follows :

> 47A(10) :- Any person aggrieved by an order of the authority prescribed under sub-section (5) or 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".

4. Accordingly, there is an appeal remedy and as such this Court cannot entertain the Writ Petition under Article 226 of the Constitution of India. Therefore, the Writ Petition is devoid of merits.

5. However, the petitioner is at liberty to file an appeal within a period of two weeks from the date of receipt of a copy of this order. It is made clear that 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. No costs.

Sd/-
Assistant Registrar(CS-VII)

//True copy//

Sub Assistant Registrar

Lpp

To

1.The Principal Revenue Collector Cum
Inspector General of Registration,
Santhoma High Road,
Raja Annamalaipuram,Chennai.

2.The Special Deputy Collector (Stamps)
Collectorate, Thanjavur.

3.The Sub Registrar,
Mannargudi, Tiruvarur.

+1cc to Mr.K.Soundararajan, Advocate SR.No.56083
+1cc to Government Pleader SR.No.56707

W.P.No.7903 of 2014

GPL(CO)
SB(12/11/2021)