IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.11.2021

CORAM

THE HONOURABLE MR. JUSTICE G.K.ILANTHIRAIYAN

W.P.NO.20213 OF 2021

K.A.Gopinath ... Petitioner

vs.

1. The Inspector General of Registration,
   Chennai – 600 028.

2. The Special Deputy Collector Cum
   District Revenue Officer (Stamps),
   Chennai.

3. The Sub-Registrar,
   Madavaram,
   Chennai. ... Respondents

Prayer:

Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondents to release the settlement deed dated 22.03.2021 registered as Document No.2315/2021 Pursuant to the Proceedings of the District Revenue Officer (Stamps) vide proceeding No.PA.MU.CI.PA.No.699/21 dated 04.05.2021 and 11.06.2021 respectively within the stipulated time as that may fixed by this Court.

For Petitioner : Mr.G.Vinoth

For Respondents : Mr.Yogesh Kannadasan
Special Government Pleader

ORDER

This writ petition has been filed to issue a Writ of Mandamus, directing the respondents to release the settlement deed dated 22.03.2021 registered as Document No.2315/2021 pursuant to the proceedings of the District Revenue Officer (Stamps) vide proceedings No.PA.MU.CI.PA.No.699/21 dated

04.05.2021 and 11.06.2021 respectively within the stipulated time as that may be fixed by this Court.

2. It is the case of the petitioner is that the petitioner presented the settlement deed dated 22.03.2021 for registration before the third respondent. On receipt of the same, it was registered as Document No.2315/2021. Thereafter, the third respondent referred the same under Section 47-A(1) of the Indian Stamp Act, 1899 for deficit stamp duty. The second respondent by the communication dated 11.06.2021 directed the petitioner to pay deficit stamp duty at Rs.1,10,700/-. Accordingly, the petitioner paid the deficit stamp duty as ordered by the second respondent. Even then, the document is not released by the third respondent.

3. Thereafter, the Deputy Accountant General/AMG-II, Office of the Principal Accountant General (Audi - I) conducted audit from 01.04.2021 to 22.04.2021 and the defects found in the registration sent through Part-II of the report. Accordingly, the Document No.2315/2021 was verified and the recital of the document stated that the property of 7903.5 sq.ft. of land in Meenambal Avenue, Madhavaram Village was settled by the Settler in lieu of the property comprised of 20000 sq.ft. and 8000 sq.ft. for road and park gifted by the Settlee to the Corporation of Chennai vide Document No.6435/2020 in the office of the Sub-Registrar, Madhavaram for the approval of layout. The Settlor settled the property through the above deed only in lieu of the property comprised of 28000 sq.ft. in Meenambal Avenue and hence, the market value of the property settled should be equal to the property gifted by the Settlee. Accordingly, there is a deficit stamp duty and deficit registration fees and it is worked out to the tune of Rs.44,63,792/- as per the following calculations:-

Total extent of the property gifted by the Settle	28,000 sq.ft
Market value of the property at Rs.1,675/- per sq.ft	Rs.4,69,00,000/-
Stamp Duty and Registration Fees at 11%	Rs.51,59,000/-
Stamp Duty and Registration Fees already collected	Rs.6,95,208/-
The Deficit Stamp Duty	Rs.28,40,595/-
The Deficit Registration Fees	Rs.16,23,197/-

As per the above calculations, totally a sum of Rs.44,63,792/- is due as deficit stamp duty and deficit registration fees.

4. Under these circumstances, the property cannot be released without paying the deficit stamp duty and deficit registration fees. Therefore, this Writ Petition is devoid of merits and it is liable to be dismissed. Accordingly, the writ petition is dismissed. However, the third respondent is directed to make a demand with regard to the deficit stamp duty and deficit registration fees to the petitioner in the manner known to law. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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To

1. The Inspector General of Registration,
   Chennai - 600 028.

2. The Special Deputy Collector Cum
   District Revenue Officer (Stamps),
   Chennai.

3. The Sub-Registrar,
   Madavaram,
   Chennai.

+2ccs to Mr.N.Umapathi, Advocate, S.R.No.62378
+1cc to the Government Pleader, S.R.No.62610

W.P.No.20213 of 2021

RSI(CO)
PM/15/12/2021