BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.V.KARTHIKEYAN

W.P(MD)No.18277 of 2021

T.Senthamil Selvan ... Petitioner

Vs.

1.The Inspector General of Registration,
Office of the Inspector General of Registration,
No.120, Santhome High Road,
Pattinapakam,
Chennai - 28.

2.The District Registrar,
Virudhunagar District,
Virudhunagar.

3.The Sub-Registrar,
Office of the Sub-Registrar,
Rajapalayam Town,
Virudhunagar District. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, by directing the respondents herein to return the excess amount of Rs.68,547/- collected from the petitioner in respect of stamp duty and registration charges for registering the sale deed dated 08.06.2016 by considering the representation of the petitioner dated 25.08.2021 within a stipulated period of time to be fixed by this Court.

For Petitioner : Mr.M.Thirunavukkarasu
For Respondents : Mr.D.Gandhiraj,
Special Government Pleader.

ORDER

The Writ Petition has been filed seeking a Mandamus directing the respondents namely the Inspector General of Registration at Chennai, the District Registrar at Virudhunagar District and the Sub-Registrar, Rajapalayam Town at Virudhunagar District to return the excess amount of Rs.68,547/- collected from the petitioner relating to the stamp duty and registration charges for registering the sale deed dated 08.06.2016 by considering the representation of the petitioner dated 25.08.2021.

2. Primarily the deed was executed in the year 2016 and after about 5 years, the petitioner had woken up and had given a representation in the year 2021 questioning the stamp duty and registration charges. A counter has been filed by the respondent in which it had been clearly stated that an internal audit was conducted and thereafter, the document was referred by the Sub-Registrar to the Special Deputy Collector (Stamps), Virudhunagar District to fix the market value of the land under Section 47-A(1) of the Indian Stamp Act. The land was also inspected and the market value was confirmed at Rs.19,90,435/- at Rs.945/- per square meter. The land of the petitioner was thereafter again inspected by the Special Deputy Collector (Stamps) and the market value was again confirmed and the petitioner was therefore directed to pay the deficit stamp duty. The petitioner had agreed to such valuation and had also paid the difference stamp duty of Rs.1,18,330/- and the difference registration fees of Rs.16,905/- .

3. The petitioner had not preferred any appeal within a period of two (2) months as given under Section 47-A(5) of the Indian Stamp Act before the Inspector General of Registration. The law provides the petitioner to adopt a particular method by taking up such issue on appeal under Section 47-A(5) of the Indian Stamp Act.

4. Filing a Writ Petition after about 5 years of the registration of the document would not come to the rescue of the petitioner herein. I am not inclined to grant any order in favour of the petitioner. This Writ Petition is dismissed.

5. Accordingly, this Writ Petition is dismissed. There shall be no order as to costs.

Sd/-

Assistant Registrar (CRL)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

Nsr/Lm

Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

1.The Inspector General of Registration,
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2.The District Registrar,
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Virudhunagar.

3.The Sub-Registrar,
Office of the Sub-Registrar,
Rajapalayam Town,
Virudhunagar District.

+1 CC to M/s.SPL.GP (SR-34100[F] dated 11/11/2021)

+1 CC to M/s.M.THIRUNAVUKKARASU, Advocate (SR-34062[F] dated 11/11/2021)

W.P(MD)No.18277 of 2021
10.11.2021

SVN(CO)
KB(19.11.2021) 3P 6C