IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2022

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.NO.566 OF 2022
AND
W.M.P.NO.613 OF 2022

V.Anandhakumar
... Petitioner

Vs.

1. The Chief Revenue Control Officer,
CUM Inspector General of Registration,
Chennai - 600 028.

2. The District Revenue Officer (Stamps),
Office of the District Collector,
Coimbatore District.

3. The Special Tashildhar, (Stamps),
Coimbatore, Coimbatore District.

4. The Sub Registrar,
Coimbatore Joint-I,
Coimbatore District.
... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the proceedings of the 2nd respondent dated 16.11.2020 in Mu.Pa.No.1664/C/2007 and quash the same and thereby permit the petitioner to pay the deficit stamp duty of Rs.3,88,616/- without any penal interest and direct the 4th respondent to release the sale deed in Document No.4833 of 2007 after receipt of the deficit stamp duty from the petitioner.

For Petitioner : Mr.D.Bennington

For Respondents : Mr.P.Gurunathan
Additional Government Pleader

ORDER

The petitioner has filed this writ petition seeking for issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to the proceedings of the 2nd respondent dated 16.11.2020 and quash the same and thereby permit the petitioner to pay the deficit stamp duty without any penal interest and consequently to direct the 4th respondent to release the sale deed within the stipulated time granted by this Court.

2. The case of the petitioner is that, he purchased the land in Survey No.9/425/2A2 situated at Anupparpalayam Village, Coimbatore North Taluk, Coimbatore District by way of registered Sale Deed dated 26.09.2007 on the file of the 4th respondent herein and the petitioner paid a sum of Rs.2,88,000/- towards stamp duty. Since, no guideline value was fixed for the aforesaid property at the time of registration, the 4th respondent referred the above said document to the 2nd respondent herein for fixation of Guideline under Section 47A(1) of Indian Stamp Act and retained the original copy of the aforesaid sale deed.

3. While so, the 2nd respondent passed an order dated 02.05.2008 in Mu.Pa.No.1664/C/2007, fixing the value of the above said property as Rs.1075/- per Sq.ft., hence, the total value of the said property comes around Rs.84,57,682/- and the stamp duty payable as per the order of the 2nd respondent is Rs.6,76,616/-. Aggrieved by the said order, the petitioner preferred an Appeal before the 1st respondent and the 1st respondent vide order dated 24.01.2011 confirmed the order passed by the 2nd respondent. While such being the case, the petitioner received a notice dated 16.11.2020 passed by the 2nd respondent in Mu.Pa.No.1664/C/2007, calling upon the petitioner to pay a sum of Rs.3,88,616/- towards the deficit stamp duty along with the interest. Challenging the said notice, the present writ petition is filed.

4. The learned counsel appearing for the petitioner fairly submitted that, the petitioner is willing to pay the deficit stamp duty as imposed by the 2nd respondent. Hence, he submitted that, it would suffice, if this Court quash the impugned order dated 16.11.2020 only with regard to Penal interest.

5. The learned Additional Government Pleader appearing on behalf of the respondents submitted that, as against the order dated 02.05.2008 passed by the 2nd respondent passed, the petitioner preferred an appeal before the 1st respondent and the said appeal was dismissed on 24.01.2011, confirming the order passed by the 2nd respondent. Hence, without challenging the said

order, challenging the subsequent notice dated 16.11.2020 passed by the 2nd respondent in Mu.Pa.No.1664/C/2007 cannot be acceded to. Hence, he prays this Court for dismissal of the present Writ petition.

6. Heard the arguments advanced by the learned counsel on either side and perused the materials available on record.

7. Admittedly the 2nd respondent / Original Authority passed an order dated 02.05.2008 and aggrieved by the said order, the petitioner preferred an appeal and the same was dismissed by the 1st respondent / Appellate Authority on 24.01.2011, confirming the order passed by the 2nd respondent / Original Authority. However, the present Writ petition has been filed challenging the said order, which is not sustainable.

8. This writ petition is accordingly dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

skt

To

1. The Chief Revenue Control Officer,
CUM Inspector General of Registration,
Chennai - 600 028.
2. The District Revenue Officer (Stamps),
Office of the District Collector,
Coimbatore District.
3. The Special Tashildhar, (Stamps),
Coimbatore, Coimbatore District.
4. The Sub Registrar,
Coimbatore Joint-I,
Coimbatore District.

+1cc to Mr.D.Bennington, Advocate, S.R.No.3656
+1cc to the Government Pleader, S.R.No.3682

W.P.No.566 of 2022
and
W.M.P.No.613 of 2022

GP(CO)
RLP(15/03/2022)