



WEB COPY



W.P.No.16500 of 2015

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.08.2022

CORAM :

THE HONOURABLE MR. JUSTICE M. DHANDAPANI

W.P.No.16500 of 2015

and

M.P.No.1 of 2015

1.T.M.Shakeer Ahamed

2.S.Syed Farooq

... Petitioners

Vs.

1.The Inspector General of Registration,
No.120, Santhome High Road,
Chennai – 600 028.

2.The District Registrar (Admn.),
Vellore – 1.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, calling for records relating the order of the second respondent in Na.Ka.No.200/A1/2012 dated 29.04.2015 and the first respondent's proceedings in Na.Ka.No.1368/P1/2014 dated 23.02.2015 to quash the same.

For Petitioners : Mr.L.Chandrakumar

For Respondents : Mr.R.Neelakandan

Additional Advocate General

Assisted by

Mr.Yogesh Kannadasan

Special Government Pleader



W.P.No.16500 of 2015

ORDER

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2. The case of the petitioners is that they presented a sale agreement for registration in respect of the property situated at New Town Survey Nos.37 and 38 of Block 12, E-Ward, C L Road, Khaderpettai, Vaniyambadi Town Vellore District, to an extent of about 400 sq.ft. However, the said document was not entertained and the same was assigned as pending Document No.P99 of 2011, and the second respondent issued a demand notice dated 29.04.2015. Challenging the said demand notice, the petitioners filed the present Writ Petition.

3. The learned counsel for the petitioners submitted that the respondents have power to demand deficit stamp duty only after the registration. However, in the present case, before registration the impugned order is passed and the impugned demand is made. Accordingly, he prayed for passing appropriate orders.



W.P.No.16500 of 2015

WEB COPY

4. The learned Additional Advocate General appearing for the respondents fairly conceded the facts and submitted that as per the Stamp Act, the demand can be made only after the registration. Further, he submitted that this Court, may set aside the impugned demand and may remand the matter to the second respondent, and if the petitioners are willing to pursue the document for registration, the second respondent may be directed to register the document, and thereafter proceed in accordance with law relating to deficit stamp duty.

5. Heard the arguments advanced on either side and perused the materials available on records.

6. In view of the fair submission made by the learned Additional Advocate General, as the present impugned demand is made before registering the document presented by the petitioners, the same is not sustainable, and therefore, the impugned demand dated 29.04.2015 is set aside and the matter is remanded to the second respondent for fresh consideration. If the petitioners want to pursue the document for registration, the second respondent is directed to entertain the same and, thereafter



W.P.No.16500 of 2015

proceed for recovery of deficit stamp duty in accordance with law.

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7. With the aforesaid direction, this Writ Petition is allowed. No costs.

Consequently, connected Miscellaneous Petition is closed.

24.08.2022

Index : Yes / No

Speaking order : Yes / No

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To

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W.P.No.16500 of 2015

M.DHANDAPANI, J.

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W.P.No.16500 of 2015

24.08.2022