



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.02.2022

CORAM :

THE HONOURABLE MR. JUSTICE M. DHANDAPANI

W.P. NO.4089 OF 2022

AND

W.M.P.NO.4222 OF 2022

S.Lakshmi

... Petitioner

Vs.

The Joint Sub-Registrar No.2,
Registration Department,
Tiruppur.

... Respondents

Prayer :

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned "Demand Notice" issued in respect of the Doc.No.2664/2018 on the file of the respondent herein, quash the same and consequently direct the respondent herein to remove the entires regarding the same from the Encumbrance certificate.

For Petitioner : Mr.K.Govi Ganesan

For Respondents : Mr.Yogesh Kannadasan
Special Government Pleader

O R D E R

This Writ Petition has been filed seeking for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned "Demand Notice" issued in respect of the Doc.No.2664/201 on the file of the respondent herein, quash the same and consequently direct the respondent herein to remove the entires regarding the same from the Encumbrance.

2. The learned Special Government Pleader takes notice to the official respondent. In view of the limited relief sought



for in this petition and on the consent expressed by the learned counsel appearing on either side, this petition is taken up for final disposal.

3. The case of the petitioner is that the petitioner purchased the lands in S.F.No.325/1, New T.S.No.91 Block No.12 at Karumarampalayam, Mannarai Village, Tiruppur and registered the same in Doc.No.2664 of 2018 in the office of the respondent herein. Thereafter, the respondent herein has issued a demand notice for the payment of Deficit Stamp Duty sum of Rs.2,54,067/-. Challenging the same this Writ Petition is filed with the aforesaid prayer.

4. The learned counsel for the petitioner submitted that though the said Sale Deed was registered in the year 2018, without initiating proceedings under Section 47-A of the Indian Stamp Act and without giving any opportunity of hearing they have directly issued demand notice and it is is not sustainable. Accordingly he prayed for allowing the Writ Petition.

5. The learned Special Government Pleader appearing on behalf of the respondent submits that the demand notice was issued and it is in preliminary stage and petitioner has not come forward for payment of the said amount and thereafter, Section 47-A proceedings will be initiated and proceedings will be concluded in the manner known to law.

6. Considering the facts and circumstances, the impugned notice issued to the for the petitioner is only like a show cause notice and thereafter, the respondent will initiate Section 47-A proceedings under the Indian Stamp Act, under which, the petitioner is entitled for show cause notice in Form 1 and Form 2 notice and thereafter, appropriate orders will be passed by the authority. Since the petitioner is not inclined to deposit the amount before the respondent he is given liberty to face Section 47-A proceedings in accordance with law and therefore the respondent shall pass appropriate orders, after providing an opportunity of hearing to the petitioner.

7. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

Psa



To

The Joint Sub-Registrar No.2,
Registration Department,
Tiruppur.

+lcc to Mr.K.Govi Ganesan, Advocate, S.R.No.12897
+lcc to the Government Pleader, S.R.No.13357

W.P. No.4089 of 2022

SSI (CO)
PM/17/03/2022