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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.03.2022

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.25694 of 2012

and

W.M.P.No.1 of 2012

M/s.Agni Estates and Foundations Pvt. Ltd.,
Rep. By its Director Mr.T.G.Balaji

... Petitioner

Vs.

1. The District Registrar,
Chennai (Central)
Thousand Lights @ Pycrofts Road,
Royapettah, Chennai-600 014.
2. The District Collector,
O/o The District Collector Office,
Singaravelar Building,
Chennai-600 001.
3. The Joint Sub Registrar 2,
Thousand Lights,
Chennai.

... Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the 1st respondent herein in proceedings No.15222/Aa1/2011 and quash the order dated 07.06.2012 passed therein.

For Petitioner : Mr.V.Subramanian

For Respondents : Mr.Yogesh Kannadasan,
Special Government Pleader

O R D E R

The petitioner has filed this writ petition seeking quashment of the proceedings in No.15222/Aa1/2011 dated 07.06.2012 on the file of the 1st respondent.



2. The case of the petitioner is that the petitioner/Company entered into a lease deed with M/s.Price Waterhouse Coopers on 01.04.2010 for lease of its premises and the same was registered as Document No.348 of 2010 in the office of the 1st respondent and the petitioner/Company paid stamp duty of Rs.7,45,100/- on the rental amount for 3 years and the same was accepted by the 3rd respondent and the document was registered. While that being so, the 3rd respondent issued notice dated Nil.07.2011, calling for payment of alleged deficit stamp duty on the ground that the lease deed was for a period of 9 years and when the same was intimated to the 1st respondent, the 1st respondent initiated the proceedings under Section 33-A of the Indian Stamp Act, 1899 contending that the total period of the lease is nine years. Aggrieved by the same, the petitioner/Company made its objections. However, the 1st respondent brushed aside the objections and passed the impugned order, dated 07.06.2012. Thereafter, the petitioner/Company filed appeal against the impugned order which was duly received and acknowledged by the 1st respondent. However, till date, no order was passed on the said appeal. Hence, this Writ Petition has been filed.

3. The learned counsel for the petitioner submitted that, as against the impugned order passed by the 1st respondent under Section 33-A of the Indian Stamp Act, 1899, there is an effective remedy available under Section 56 (1) of the Indian Stamp Act, 1899. However, this Court may exclude the period where Writ Petition is pending before the Court so as to enable the petitioner to file application before the Chief Controlling Revenue Authority under Section 56 (1) of the said Act.

4.The learned Special Government Pleader appearing for the respondents has no objection for the order being passed by this Court.

5. In view of the fair submission made by learned counsel for the petitioner, this Court, without expressing any opinion on the merits of the case, permits the petitioner to file appeal before the Chief Controlling Revenue Authority as available under Section 56 (1) of the Indian Stamp Act, within a period of four weeks from the date of receipt of a copy of this order. If such appeal is filed, the Chief Controlling Revenue Authority, without insisting the limitation period, shall decide the issue in accordance with law, as expeditiously as possible. Further it is observed that the period Writ Petition pending before this Court shall be excluded for the purpose of limitation.



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6. With the above observations and directions, this writ petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

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To

1. The District Registrar,
Chennai (Central)
Thousand Lights @ Pycrofts Road,
Royapettah, Chennai-600 014.
2. The District Collector,
O/o The District Collector Office,
Singaravelar Building,
Chennai-600 001.
3. The Joint Sub Registrar 2,
Thousand Lights,
Chennai.

Copy To

The Chief Controlling,
Revenue Authority,
Chennai.

+1cc to the Government Pleader SR.No.15504

W.P.No.25694 of 2012
and
W.M.P.No.1 of 2012

MT(CO)
GN(30/03/2022)