



WEB COPY



W.P.Nos.33317 & 33318 of 2015

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2022

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THE HONOURABLE MR.JUSTICE N. SATHISH KUMAR

W.P.Nos.33317 and 33318 of 2015
and M.P.No.1 of 2015 (2 petitions)
and W.M.P.No.39338 of 2018

M/s.India Builders (Chennai) Ltd.,
Rep. by its Manager Legal,
No.AA~49, 2nd Street, 3rd Main Road,
Anna Nagar, Chennai 600 040.

.. Petitioner in both WPs

Versus

1. The Sub-Registrar,
Office of the Sub~Registrar,
Anna Nagar, Chennai 600 040.

2. The Inspector General of Registration,
O/o The Inspector General of Registration,
Santhome High Road,
Chennai 600 028.

.. Respondents in both cases

Common prayer: Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records in respect of the order dated 22.06.2015 passed by the 1st respondent and to quash the order dated 22.06.2015.

For Petitioner : Mr.T.V.Vineeth Kumar (in both WPs)

For Respondents :Mr.K.Tippu Sulthan for R1 & R2 (in both WPs)
Government Advocate



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COMMON ORDER

These Writ Petition are filed for issuance of a Writ of Certiorari to quash the order passed by the first respondent dated 22.06.2015.

2. The impugned order were passed by the first respondent demanding sums of Rs.92,735/- & 1,09,170/- respectively from the petitioner. It is also stated that in case of failure to pay the said amount, proceedings will be initiated against the petitioner under the Revenue Recovery Act.

3. The petitioner states that it registered Construction Agreements vide Document Nos. 2154 of 2014 and 3359 of 2014 respectively along with agreements for sale entered into with a third party on the same date. Based on the recital in the said agreements, the first respondent issued the impugned orders directing the petitioner to pay sums of Rs.92,735/- & 1,09,170/- respectively. The petitioner states that the impugned orders are in violation of the principles of natural justice inasmuch as the petitioner was not given an opportunity before the amount was finalised. Further, the petitioner denies the liability in terms of the statutory provisions particularly the Registration Act.



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4. From a reading of the recovery notice, which is impugned in these Writ Petition, it shows that no prior enquiry or show cause notice were issued to the petitioner. Hence, the impugned orders are liable to be quashed on the short ground that it is in violation of the principles of natural justice. Accordingly, these Writ Petitions are allowed and the impugned orders are set aside. However, liberty is given to the respondents to proceed further in accordance with law in case the petitioner is liable to pay any deficit stamp duty. It is needless to state that without issuing a show cause notice and holding enquiry, there shall not be any recovery proceedings against the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

15.11.2022

dhk

Index : Yes/No

To

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N. SATHISH KUMAR, J.

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