



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.04.2022

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THE HONOURABLE MR. JUSTICE M.GOVINDARAJ

W.P.NO.34443 OF 2013

AND M.P.NO.1 OF 2013

N.Ramasamy

... Petitioner

Vs.

1. The Inspector General of Registration,
Santhome High Road,
Mylapore, Chennai - 4.
2. The Special Deputy Collector (Stamp),
Salem, Dharmapuri,
Namakkal and Krishnagiri Districts,
105, Ram Nagar, Kumarasamipatti,
Salem - 636 007.
3. The Sub Registrar,
Suramangalam, Salem.

... Respondents

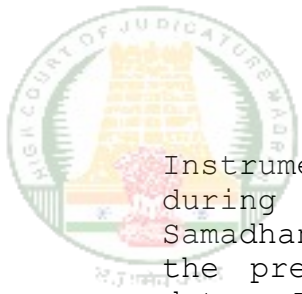
PRAYER:

The Writ Petition has been filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the second respondent in SR.No.4201/10/SOM, dated 12.07.2012 and quash the same.

For Petitioner	:	M/s.S.Umamaheswari
For Respondent	:	
Nos.1 to 3	:	M/s.M.Rajendiran
	:	Additional Government Pleader

O R D E R

The Petitioner is a presenter of document for registration. The Sub Registrar has referred it for valuation of market value. The second respondent issued Form - I Notice on 29.07.2010. Thereafter, Form - II as contemplated under Rule 6 of Tamil Nadu Stamp (Prevention of Undervaluation of



Instruments) Rules, 1968, was issued under Samadhan Scheme during November, 2011. Since the petitioner did not avail the Samadhan Scheme, final notice dated 01.03.2012 was issued as the presenter has not availed the same to pay deficit stamp duty. Again, on 12.07.2012, the second respondent issued an order directing the payment of deficit stamp duty to the tune of Rs. 61,505/- within 60 days failing which, interest will be charged from the date of presentation of the document.

2. A perusal of the materials placed before this Court shows that the respondents have issued Form - I Notice as contemplated under Rule 5 of the said Rules, but, have not issued any notice with regard to Form - II as contemplated under Rule 6 of the said Rules. However, the impugned order clearly spells out the procedure to be followed. According to that, Form - II Notice should have been issued, whereas, it was not actually issued to the petitioner. The respondents have failed to fix provisional market value and communicate the same to the petitioner calling for his objection and to provide personal hearing. Without following the procedures laid down under Rule 6 of the Rules, the passing of final order is not sustainable. The entire proceedings would stand vitiated for non-compliance of mandatory procedures laid down under Rule 6 of the Rules. In the instant case, the respondents have issued Samadhan Notice and consequential final notice for payment of stamp duty as per the Samadhan Scheme. But, with regard to procedure to be adopted for determination of the market value, the mandatory procedures laid down under Rule 6 of the Rules shall be followed. Any order which is passed by passing the mandatory procedure is illegal, arbitrary and violative of principles of natural justice. The impugned order is not sustainable and accordingly, the same is set aside.

With the above direction, the Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Inspector General of Registration,
Santhome High Road,
Mylapore, Chennai - 4.

2. The Special Deputy Collector (Stamp),
Salem, Dharmapuri,
Namakkal and Krishnagiri Districts,
105, Ram Nagar, Kumarasamipatti,
Salem - 636 007.

3. The Sub Registrar,
Suramangalam, Salem.

+1cc to Mr.C.Jagadish, Advocate, S.R.No.24228
+1cc to the Government Pleader, S.R.No.23854

W.P.No.34443 of 2013
and M.P.No.1 of 2013

AK (CO)
PM/24/05/2022