

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.06.2022

CORAM

THE HON'BLE MR.JUSTICE N.ANAND VENKATESH

W.P.No.4791 of 2013

MP No.1 of 2013

S.Bharath

..Petitioner

Vs.

1. The District Revenue Officer (Stamps),
Collectorate Office Compound,
Coimbatore - 18
2. The Sub Registrar, Joint I
Ootacamund

..Respondents

Prayer :- Writ petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Ceterari to call for the records of the second respondent in proceedings No.1306/R/2012 dated 23.07.2012 and first respondent in proceedings in Mu.Pa.No.1026/2012 dated 08.2012.

For Petitioner : M/s.Hemalatha for
M/s.S.Ramasamy Law Associates

For Respondent : Mr.R.Kumaravel
Additional Government Pleader

O R D E R

The subject matter of challenge in the present writ petition pertains to the notice issued by the 1st respondent, under Form - I, pursuant to the reference made by the 2nd respondent under Section 47-A (1) of the Indian Stamp Act, 1899, (herein after called as the Act).

2. The case of the petitioner is that he purchased the subject properties through a registered Sale deed dated 12.04.2012 and the document was registered on the file of the 2nd

respondent. According to the petitioner, the property was properly valued and stamp duty was also paid and the document was registered as document No.519 of 2012 by the 2nd respondent.

3. The petitioner received a notice dated 23.07.2012 from the 2nd respondent wherein the petitioner was informed that there is a under valuation of the property and that the petitioner has to pay a sum of Rs.13,45,720/- towards deficit stamp duty within 15 days failing which further proceedings will be initiated under the Act and the relevant rules. Subsequently, the impugned notice came to be issued by the 1st respondent calling upon the petitioner to submit his explanation, failing which the deficit stamp duty will be recovered from him. Aggrieved by the same, the present writ petition was filed before this Court.

4. Mrs.Hemalatha, learned counsel for the petitioner and MR.R.Kumaravel, learned Additional Government pleader for respondents.

5. The main ground that was raised by the learned counsel for the petitioner is that the property was properly valued and the stamp duty was paid and there was absolutely no basis to arrive at a conclusion that there was under valuation of the property which justified the demand for the deficit stamp duty. According to the petitioner, even without there being a proper reference under Section 47-A(1) of the Act, by the 2nd respondent, the 1st respondent has proceeded to issue Form - I and demanded the payment of the deficit stamp duty. It is seen from records that the petitioner after the receipt of the notice has also given a reply on 30.08.2012 explaining as to how appropriate stamp duty was paid. Thereafter the present writ petition came to be filed before this Court.

6. The 1st respondent has issued Form - I based on a reference made by the 2nd respondent and called the petitioner for an enquiry. Inasmuch as no final order has been issued and only a notice has been given to the petitioner and the petitioner has already given a reply, it is for the petitioner to satisfy the concerned authority that the property has been properly valued and appropriate stamp duty was paid. A writ petition at this stage cannot be maintained since it is premature and the 1st respondent is yet to take a decision on the reply given by the petitioner.

7. In view of the above, it is left open to the petitioners to give a further explanation to the 1st respondent and the 1st respondent shall provide an opportunity to the petitioner and thereafter take a decision on the Form I notice issued to the petitioner strictly in accordance with law. This

process shall be completed by the 1st respondent within a period of twelve weeks from the date of receipt of a copy of this order.

8. This writ petition is disposed of in the above terms. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-II)

//True Copy//

Sub Assistant Registrar

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To

1. The District Revenue Officer (Stamps),
Collectorate Office Compound,
Coimbatore - 18
2. The Sub Registrar, Joint I
Ootacamund

+1cc to M/s.Ramasamy Law Associates, Advocate, S.R.No.39424

+1cc to the Government Pleader, S.R.No.38944

W.P.No.4791 of 2013
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SKM(CO)
UMA(11/07/2022)