IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.04.2022

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.Nos.8417, 8419 and 8423 of 2022
and W.M.P.Nos.8366, 8368, 8370 of 2022

M/s.Eastman Exports Global Clothing Private Limited,
rep.by its director R.Ananthan
No.5/591, Sri Lakhsmi Nagar,
Pitchampalayam Pudur,
Tirupur 641603. ...Petitioner in all Writ Petitions

Vs.

1.The Inspector General of Registration,
Inspector General Office,
No.120, Santhome High Road,
Chennai 600 026.

2.The Deputy Inspector General of Registration,
6/1, GRD Road,
Opp.Air Force Admin College,
Redfields, Coimbatore 641 018.

3.The District Registrar (Administration),
Combined District Registrar Office,
Neruperichal, Tirupur.
..1st to 3rd Respondent in all W.Ps

4.The Sub Registrar,
Sub Registrar office,
Avinashi, Tirupur District. ...4th Respondent in W.P. 8417/2022

4. The Sub Registrar
Sub Registrar Office
Thottipalayam, Neruperichal, Tiruppur
...4th Respondent in W.P. No. 8419 & 8423/2022

5.M/s.Chola Oil Refineries Pvt. Ltd.,
rep.by its Authorised Signatory N.Chandran
...5th Respondents in W.P.No.8417 of 2022

5.N.Chandran

...5th respondent in W.P.Nos.8419 & 8423/2022

PRAYER in W.P.No.8417/2022: This Writ Petition filed under Section 226 of Constitution of India, pleased to issue a Writ of Certiorarified Mandamus calling for the records of the 4th respondent pertaining to the Demand Notice Vide Document No. 954/2022 dated 01.02.2022 issued in pursuance of the proceedings of the 2nd respondent in Mo.Mo.No. 5637/E3/2021 dated 27.01.2022 and quash the same and consequently direct the respondents 1 to 4 to refund the excess stamp duty and registration charges of Rs. 31,30,600/-.

PRAYER in W.P.No.8419/2022: This Writ Petition filed under Section 226 of Constitution of India, pleased to issue a Writ of Certiorarified Mandamus calling for the records of the 4th respondent pertaining to the Demand Notice dated Nil issued in pursuance of the proceedings of the 2nd respondent in Mo.Mo.No. 5636/E3/2021 dated 24.01.2022 and quash the same and consequently direct the respondents 1 to 4 to refund the excess stamp duty and registration charges of Rs.22,83,804/-

PRAYER in W.P.No.8423/2022: This Writ Petition filed under Section 226 of Constitution of India, pleased to issue a Writ of Certiorarified Mandamus calling for the records of the 4th respondent pertaining to the Demand Notice dated Nil issued in pursuance of the proceedings of the 2nd respondent in Mo.Mo.No. 5635/E3/2021 dated 24.01.2022 and quash the same and consequently direct the respondents 1 to 4 to refund the excess stamp duty and registration charges of Rs.9,17,887/-.

For Petitioner in all Petitions: M/s.PV Law Associates

For Respondents in all Petitions: Mr.Yogesh Kannadasan

Common Order

These Writ Petitions have been filed for issuance of writ of Certiorarified Mandamus to call for the records of the 4th respondent pertaining to the Demand Notice issued in pursuance of the proceedings of the 2nd respondent dated 24.01.2022 and 27.01.2022.

2. The case of the petitioner is that the petitioner is a Private Limited Company engaged in manufacture and export of apparels and they purchased the lands measuring an extent of

acre 7.62 ½ comprised in S.F.no.68/1A1, of Palangarai Village, Avinashi Taluk, Tirupur District, 89 ½ cents of land comprised in S.F.Nos. 383/2B, 384/1, 384/2, & 385/2, of Sri Lakshmi Nagar, Pitchampalayam Pudur, Thottipalayam Village, Tirupur North Taluk, Tirupur and an extent of acre 3.89 ¾ comprised in S.F.No.376/1A, 374/1B1, 374/1B2, Sri Lakshmi Nagar, Pitchampalayam Pudur, Thottipalayam Village, Tirupur North Taluk, Tirupur , along with the buildings thereon by virtue of the Sale Deeds dated 20.10.2021 and 01.11.2021 from the 5th respondent for a valuable sale consideration. While being so, the 2nd respondent vide his proceedings, fixed the guideline value for the above said properties and thereafter, the 4th respondent based on the guideline value, fixed by the 2nd respondent, issued demand notices dated 01.02.2022, 07.02.2022, calling upon the petitioner to pay deficit stamp duty of Rs.31,30,600/-, Rs.2283,804/- and Rs.9,17,887/- respectively. It is further alleged by the petitioner, since he was forced to accept the value fixed by the 2nd respondent, as the petitioner was in urgent need of the registered Sale Deed for getting various statutory clearances, paid the deficit amounts and after payment of the additional charges, the Sale Deeds were released to the petitioner. It is further alleged by the petitioner that the land value mentioned in the Sale Deeds was in tune with the prevailing guideline value of the subject lands and that of the other lands in the vicinity and the letter sent by the petitioner on 14.02.2022 for refund of the amount, has not been considered. Hence, the petitioner is constrained to approach this Court by filing this Writ Petition, for quashment of the proceedings of the 4th respondent.

3. The learned counsel appearing for the petitioner submitted that the petitioner Company has purchased the property by three Sale Deeds dated 20.10.2021 (Doc.No.5747 & 5748/2021) and 01.11.2021 (Doc.No.954/2022) and after registration, the Inspector General of Registration, having found that there is a deficit stamp duty, had issued the impugned demand notices. After issuance of the demand notices, the petitioner under protest, had paid the deficit stamp duties. Further it is the submission of the learned counsel for the petitioner that the impugned orders were passed without invoking any of the provisions of law in the Indian Stamp Act, 1899. Though the said amount was paid under the protest, the said amount was collected by the respondents without following any due process of law. Hence these Writ Petitions are filed by the petitioners to quash the impugned orders.

4. The learned Special Government Pleader appearing for the official respondents submitted that in terms of Section 45 of the Indian Stamp Act, 1899, there is an effective remedy available for the petitioner, however the petitioner without availing the said remedy before the Chief Controlling Revenue Authority, in terms of section 45, filing these petitions is not sustainable and prays for dismissal of these petitions.

5. This Court has carefully considered the rival submissions and also perused the materials available on record.

6. It appears that pursuant to the impugned Demand Notices, the entire amount was paid by the petitioner. Hence nothing survives in the impugned orders to adjudicate, however this Court considering the facts and circumstances, is of the view that if at all the petitioner is having grievances, they may workout the available remedy before the Chief Controlling Revenue Authority, in terms of Section 45 of the Indian Stamp Act, 1899, within a period of two weeks from the date of receipt of a copy of this order and if any such application is filed, the said official shall pass appropriate orders in accordance with law.

7. These Writ Petitions are disposed of with the above observations. No costs. Consequently connected miscellaneous petition is closed.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To
1.The Inspector General of Registration,
Inspector General Office,
No.120, Santhome High Road,
Chennai 600026.

2.The Deputy Inspector General of Registration,
6/1, GRD Road,
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3.The District Registrar (Administration),
Combined District Registrar Office,
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4.The Sub Registrar,
Sub Registrar Office,
Avinashi, Tirupur District.

5. The Sub Registrar
Sub Registrar Office
Thottipalayam, Nerupeṛichal
Tiruppur District

+3 Ccs to Mr.P. Valliappan, Advocate sr 24013.
+1 CC to The Government Pleader sr 24157.

W.P.Nos.8417, 8419 and 8423 of 2022

PMK(CO)
SP(29/04/2022)