



W.P.No.24426 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.11.2022

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THE HON'BLE MR. JUSTICE D.KRISHNAKUMAR
and
THE HON'BLE MRS. JUSTICE T.V.THAMILSELVI

W.P.No.24426 of 2022

K.Nethrasikamani

... Petitioner

-Vs-

1.State of Tamil Nadu
Rep by its Secretary,
Commercial Taxes and Registration Department,
Fort St.George,
Chepauk, Chennai.

2.Inspector General of Registration,
Santhome High Road,
Chennai.

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondents to consider the Petitioner's representation dated 07/08/2022 to issue circular to all the Sub Registrars regarding the exemption of stamp duty issued by the State Government by virtue of G.O (MS).No.54 dated 5/4/2022.



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For Petitioner : Mr.A.Prabhakaran
For Respondents : Mrs.R.Anitha, Spl.GP

ORDER

[Order of the Court was made by *D.KRISHNAKUMAR,J.*]

The prayer sought for in the writ petition is to direct the respondents to consider the Petitioner's representation dated 07/08/2022 to issue circular to all the Sub Registrars regarding the exemption of stamp duty issued by the State Government by virtue of G.O (MS).No.54 dated 5/4/2022.

2. Heard both sides and perused the materials available on record.

3. The learned counsel appearing for the petitioner has submitted that the Government have issued orders in G.O.Ms.No.54, Commercial Taxes and Registration (J1) Department, dated 05.04.2022 on the basis of the recommendation made by Hon'ble Union Minister of Finance during Union Budget 2022-2023, extending the time period from exemption of payment of stamp duty in respect of agreement relating to Deposit of Title Deeds



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executed for securing loans from Banks and Financial Institutions by Micro, Small and Medium Enterprises under 'Aatma Nirbhar Bharat Scheme' for a period upto 31.12.2022. The said G.O. has not been circulated to all the Sub Registrar Offices, therefore they demand for payment of necessary stamp duty and registration fee. The petitioner has sent representation dated 07.08.2022 to the 1st respondent, since no action has been taken, the present writ petition is filed seeking direction.

4. The learned Special Government Pleader has filed counter affidavit, wherein it is stated that the said G.O.Ms.No.54, Commercial Taxes and Registration (J1) Department, dated 05.04.2022 has been circulated to all the District Registrars and all Sub-Registrars of the Registration Department through official e-mail address on 02.05.2022 and published in the Tamil Nadu Gazette on 04.05.2022.

5. In view of the statement made in the counter affidavit and taking note of the fact that the said G.O.Ms.No.54, Commercial Taxes and Registration (J1) Department, dated 05.04.2022 has already been



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communicated to the concerned authorities by the respondents prior to the date of representation made by the petitioner, nothing survives of adjudication in the writ petition.

6. Accordingly, the writ petition stands closed. No costs.

(D.K.K, J.)

(T.V.T.S, J.)

03.11.2022

Index: Yes/No

Internet : Yes

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To

1.The Secretary,
Commercial Taxes and Registration Department,
Fort St.George,
Chepauk, Chennai.

2.The Inspector General of Registration,
Santhome High Road,
Chennai.



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