# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.10.2022

CORAM

**THE HONOURABLE MR.JUSTICE M.DHANDAPANI**

W.P.No.27785 of 2022

M/s.Jay Jay Mills (India) Private Limited,
Rep.by its Managing Director
B.Jaichand
10, KV.P.Layout, Alangadu
Karuvampalayam
Tiruppur – 641 604 ... Petitioner

Versus

1.The Inspector General of Registration,
No.100, Santhome High Road,
Chennai 600 028.

2.The Deputy Inspector General of Registration,
Coimbatore
6/1, GRD Road,
Redfields, Coimbatore 641 018.

3.The Sub Registrar,
Palladam
16, Mangalam Road
Palladam
Tiruppur – 641 664 .. Respondents

**Prayer:** Writ Petition filed under Section 226 of Constitution of India, pleased to issue a Writ of Mandamus directing the third respondent to refund the excess stamp duty of Rs.41,13,681/- collected from the petitioner.

For Petitioner : M/s.Sarvabhauman Associates
For Respondents : Mr.E.Sundaram
Government Advocate

**ORDER**

This Writ Petition has been filed for issuance of Writ of Mandamus to direct the third respondent to refund the excess stamp duty of Rs.41,13,681/- collected from the petitioner.

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 7.70 ½ comprised in S.F.No.176/1A of Karaiputhur Village, Palladam from M/s.Loocust Incorp Apparel Export Private Limited by virtue of the Sale Deed dated 04.08.2021 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 3rd respondent based on the guideline value, fixed by the 2nd respondent, issued demand notice dated 30.04.2022, calling upon the petitioner to pay deficit stamp duty of Rs.41,13,681/-. 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 amount and after payment of the additional charges, the Sale Deed was released to the petitioner. It is further alleged by the petitioner that the land value mentioned in the Sale Deed 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 05.07.2022 for refund of the amount has not been considered. Hence, the petitioner is constrained to approach this Court by filing this Writ Petition.

3. The learned counsel appearing for the petitioner submitted that the petitioner Company has purchased the property by a Sale Deed dated 04.08.2021 and after presentation, the second respondent, 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 demand notice was issued without invoking any of the provisions of law in the Indian Stamp Act, 1899. Though the amount was paid under the protest, the said amount was collected by the respondent without following any due process of law. Hence this Writ Petition is filed by the petitioner seeking for refund of excess stamp duties.

4. The learned Government Advocate 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 this petition is not sustainable and prays for dismissal of this petition.

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

6. This writ petition is disposed of with the above observations. No costs.

18.10.2022

dhk
Index:Yes/No
Internet:Yes/No

**M.DHANDAPANI, J.**

dhk

To

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