



W.P.No.29026 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.11.2022

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.29026 of 2022

S.N.Kasilingam

... Petitioner

Vs.

1.The Inspector General of Registration,
100, Santhome High Road,
Mullima Nagar,
Mandavelipakkam,
Raja Annamalaipuram,
Chennai,
Tamil Nadu – 600 028.

2.The District Registrar,
District Registrar Office,
102, State Bank Road,
Gopalapuram,
Coimbatore,
Tamil Nadu – 641 018.

3.The Sub – Registrar,
Sub – Registrar Office,
Anaimalai,
Anaimalai Taluk,
Coimbatore District.

... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to
issue a Writ of Certiorarified Mandamus seeking for a suitable



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direction

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against the respondents 1 to 3 herein, to call for the records pertaining to notice dated 12.11.2018 bearing No.152 of 2018, notice dated 27.12.2018 bearing No.266/2018, notice dated 11.03.2019 bearing No.76 of 2019 and letter dated 24.09.2021 and quash the same and consequently direct the third respondent to remove the endorsement made in the Encumbrance Certificate made with respect to the release deed bearing Doc.No.3309 of 2017 registered on the file of the third respondent regarding the non – payment of stamp duty and registration charges.

For Petitioner : M/s.S.Akila
For Respondents : Mr.E.Vijay Anand
Additional Government Pleader

ORDER

The petitioner has filed this writ petition seeking issuance of Writ of Certiorarified Mandamus to call for the records pertaining to notice dated 12.11.2018 bearing No.152 of 2018, notice dated 27.12.2018 bearing No.266/2018, notice dated 11.03.2019 bearing No.76 of 2019 and letter dated 24.09.2021 and to quash the same and to consequently direct the third respondent to remove the



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endorsement made in the Encumbrance Certificate made with respect

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to the release deed bearing Doc.No.3309 of 2017 registered on the file of the third respondent regarding the non – payment of stamp duty and registration charges.

2.The learned counsel appearing for the petitioner submitted that the petitioner's father executed release deed in favour of the petitioner and his brother vide Release Deed dated 17.07.2017 registered as Document No.3309 of 2017 on the file of SRO, Anamalai. After registration of the said document, the petitioner received the impugned notices, directing to pay a sum of Rs.7,66,551/- towards insufficient stamp duty and registration charges. The learned counsel further submitted that the impugned demand has been made without issuing any formal notice either under Section 47 – A or under Section 33 A of the Indian Stamp Act, which is un-sustainable one and contrary to the Indian Stamp Act.

3.The learned Additional Government Pleader appearing for the respondents submitted that after issuance of the impugned notice, no enquiry was conducted either under Section 47 – A or under Section



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33 of the Indian Stamp Act. Hence, this Court may issue direction to

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treat the impugned notice as show cause notice and grant liberty to the respondents to proceed under Section 47 – A or under Section 33 of the Indian Stamp Act, after issuing formal notice.

4.Considering the fair submission made by the learned Additional Government Pleader appearing for the respondents, this Court directs to treat the notices impugned in this writ petition as show cause notices. The respondents are directed to issue form I notice either under Section 47 – A or under Section 33 A of the Indian Stamp Act, within a period of two weeks from the date of receipt of a copy of this order. Liberty is granted to the petitioner to make appropriate application before the concerned Authority and the concerned Authority shall conclude the proceedings, within a period of twelve weeks thereafter.

5.The writ petition is accordingly disposed of. No costs.

09.11.2022

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Speaking Order/ Non Speaking Order

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Index: Yes/ No
Internet: Yes/ No

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To

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M.DHANDAPANI,J.
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