IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.02.2022

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P. No.30603 of 2019
and
W.M.P.Nos.30665 and 30667 of 2019

1. Tenneco Automotive India Private Limited,
   Represented by its Authorised Signatory,
   Mr.Balasubramaniam Jayraman,
   122, SIPCOT Industrial Complex,
   Hosur, Chennai,
   Tamil Nadu - 635 126.

2. Tenneco Clean Air India Private Limited,
   Represented by its Authorised Signatory,
   Mr.Manoharan Govinthan,
   Suite 305, Raheja Towers, 177, Anna Salai,
   Chennai - 600 002. ...Petitioners

-vs-

1. The Principal Secretary to the Government,
   Commercial Taxes and Registration Department,
   Secretariat, Fort St, George,
   Chennai - 600 009.

2. The Inspector General of Registration,
   O/o. Inspector General Registration,
   No.100, Santhome High Road,
   Chennai - 600 028.

3. The Sub Registrar - Triplicane,
   O/o. Sub Registrar,
   No.268, Bharathi Salai, Express Estate,
   Royapettah, Chennai - 600 014. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus directing the respondents to adjudicate the stamp duty and further register the order passed by the learned NCLT dated 26.04.2019 without creating any hassles or demur or delay.

For Petitioner : Mr.Gaurav Chatturjee

For Respondents : Mr.Yogesh Kannadasan
Special Government Pleader

O R D E R

The prayer sought for herein is to direct the respondents to adjudicate the stamp duty and further register the order passed by the NCLT dated 26.04.2019 without creating any hassles or demur or delay.

2. The case of the petitioners is that the first and second petitioners' Company was incorporated in the year 1998 and 2018 respectively under the provisions of the Companies Act, 1956 and the Companies Act, 2013, with the Registrar of Companies in the name and style of Tenneco Automotive India Private Limited (TAIPL). Thereafter, the first petitioner's company was transferred from Delhi to Hosur, Tamil Nadu. Thereafter, a scheme of arrangement /demerger (Scheme) was entered between the petitioner companies, its shareholders and creditors. The said scheme required sanction / approvals by various authorities. When things stood thus, the petitioners approached the National Company Law Tribunal (in short 'NCLT') under Sections 230 to 232 of the Companies Act, 2013. The NCLT, after due process, sanctioned the said Scheme on 26.04.2019. In the meanwhile, the 1st respondent issued a notification bearing reference G.O.M.s.No.29 dated 01.03.2019, introducing the Stamp Duty and Registration Fees for instruments of transfer of property relating to Amalgamation or Reconstruction of Companies. In order to pay the Stamp Duty and register the Scheme, the petitioners approached the Sub Registrar Office under the above said notification.

3.The petitioners Company attempted to proceed with the registration process with the officials of 1st respondent and in order to comply with the notification of the 1st respondent, the petitioner had sent a letter dated 21.05.2019, through their counsel to the 2nd and 3rd respondents, to adjudicate the Stamp Duty payable under Section 31 of the Indian Stamp Act, 1899. However, they did not respond to the same. Hence, they filed the present writ petition with the aforesaid prayer.

4.The learned counsel for the petitioner submit that the petitioners are willing to present the documents before the 3rd respondent and this Court may direct the 3rd respondent to admit the documents and pass appropriate orders on merits and in accordance with law.

5.The learned Special Government Pleader appearing for the respondents submit that if any document is presented before the 3rd respondent, the 3rd respondent will admit the document and follow the due process of law and entertain the same under the Indian Stamp Act, 1899.

6.In response, the learned counsel for the petitioner submitted that the petitioner had paid the preliminary Stamp Duty to the tune of Rs.4,66,62,000/- on 25.02.2020 and even then, the authorities did not adjudicate the issue. Hence this Court may direct the 3rd respondent to adjudicate the issue.

7.Heard the learned counsel appearing on either side and have perused the materials placed before this Court.

8.In view of the fair submission made by the parties, it appears that the petitioners have paid the preliminary Stamp Duty to the tune of Rs.4,66,62,000/-, however, as on date the petitioners have not presented any document to the 3rd respondent Sub Registrar. In view of the above, the petitioners are directed to present the document along with the proof of payment of preliminary Stamp Duty, stated to be paid on 25.02.2020 for a sum of Rs.4,66,62,000/- before the 3rd respondent within a period of 3 weeks from the date of receipt of a copy of this order. On receipt of the same, the 3rd respondent shall admit the document and adjudicate the same in accordance with the Registration Act, 1908 and Indian Stamp Act, 1899 and pass appropriate orders within a period of 4 weeks thereafter.

9.With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

rap/jd

To

1. The Principal Secretary to the Government,
   Commercial Taxes and Registration Department,
   Secretariat, Fort St, George,
   Chennai - 600 009.

2. The Inspector General of Registration,
   O/o. Inspector General Registration,
   No.100, Santhome High Road,
   Chennai - 600 028.

3. The Sub Registrar - Triplicane,
   O/o. Sub Registrar,
   No.268, Bharathi Salai, Express Estate,
   Royapettah, Chennai - 600 014.

+1cc to Mr.Gaurav Chatterjee, Advocate, S.R.No.7773

+1cc to the Government Pleader, High Court, Madras, S.R.No.8352

W.P. No.30603 of 2019

BR(CO)
RGA(28/02/2022)