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W.P.No.17828 of 2017

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 14.11.2022**

**CORAM**

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

**W.P.No.17828 of 2017**

**And**

**W.M.P.No.19343 of 2017**

Pavalayee

... Petitioner

Vs.

1.The Inspector General of Registration,  
100, Santhome High Road,  
Chennai – 600 028.

2.The Special Deputy Collector (Stamps),  
For Salem, Dharmapuri and  
Namakkal Districts,  
Salem – 636 001.

3.The Sub – Registrar,  
Tiruchengode,  
Namakkal District.

... Respondents

**Prayer:**

Petition filed under Article 226 of the Constitution of India to issue a Writ of Declaration that the respondents have no jurisdiction to recover the alleged deficit stamp duty if any, after lapse of 19 years under Sec.47A of the Indian Stamp Act in the light of the principles of law laid down in 2008 (3) CTC 614 with regard to the petitioner's sale deed dated 11.05.1998 registered as Document No.1247 of 1998 on the file of the third respondent.



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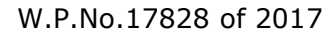
For Petitioner : Mr.N.Manokaran  
For Respondents : Mr.E.Vijay Anand  
Additional Government Pleader

## **ORDER**

The petitioner has filed this writ petition seeking issuance of Writ of Declaration that the respondents have no jurisdiction to recover the alleged deficit stamp duty, if any, after lapse of 19 years under Sec.47A of the Indian Stamp Act in the light of the principles of law laid down in 2008 (3) CTC 614 with regard to the petitioner's sale deed dated 11.05.1998 registered as Document No.1247 of 1998 on the file of the third respondent.

2.It is represented by the learned Additional Government Pleader appearing for the respondents that during the pendency of this writ petition, the petitioner paid the entire stamp duty demanded by the respondents and the document was also released in favour of the petitioner. Hence, nothing survives for adjudication in this writ petition.

3.The learned counsel appearing for the petitioner did not dispute the facts submitted by the learned Additional Government



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Speaking Order/ Non Speaking Order  
Index: Yes/ No  
Internet: Yes/ No

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**M.DHANDAPANI,J.**  
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