



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.06.2022

CORAM

WEB COPY

THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P. (MD) .No.12471 of 2012

and

M.P. (MD) No.1 of 2012

K.Manickam

... Petitioner

Vs.

1. The Deputy Collector/Special Tahsildar (Stamps)
District Collectorate Building,
Madurai - 625 020.

2. The Sub-Registrar,
Thirumangalam,
Madurai District.

... Respondents

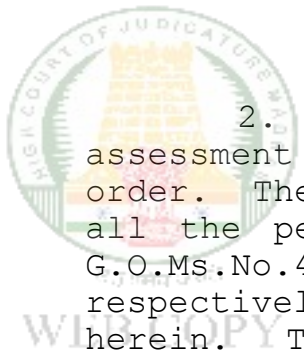
PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the first respondent relating to the impugned Notice in S.R.No.66/06, dated 13.09.2012 in respect of registration of document No.1869 of 2004 before the second respondent and quash the same as illegal and void without conducting any hearing and directing the first respondent to conduct the enquiry under Section 47 A sub clause (2) of the Stamp Act after giving his personal hearing to hear the petitioner's objection.

For Petitioner : Mr.S.Ramakrishnan
for Mr.K.Muraleedharan

For Respondents : Mr.K.S.Selvaganesan
Additional Government Pleader

ORDER

The present writ petition has been filed challenging a final notice issued by Special Deputy Collector (Stamps), Madurai. The petitioner claims exemption under the Stamp Act on the ground that the property is located in an Industrial Estate. However, after registration of the sale deed, 47 A proceedings have been initiated and Form 1 has been issued on 18.12.2006. Since the petitioner has not chosen to appear, a final notice has been issued on 13.09.2012 by the first respondent. The said order is under challenge.



2. Only after appearance of the petitioner, the provisional assessment is likely to be issued under Form 2 followed by a final order. The final order is appealable before IG registration. If at all the petitioner is entitled to any concession based upon the G.O.Ms.No.48, dated 13.01.1989 and G.O.Ms.No.64, dated 19.02.1996 respectively, the same can be placed before the first respondent herein. Therefore, a final notice issued by the first respondent herein cannot be faulted with.

3. With the above said observations, the Writ Petition is dismissed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/06/2022

Sub Assistant Registrar(CS)

jbr

To

1.The Deputy Collector/Special Tahsildar (Stamps)
District Collectorate Building,
Madurai - 625 020.

2.The Sub-Registrar,
Thirumangalam,
Madurai District.

+1 CC to M/s.SPL.GP (SR-27074[F] dated 21/06/2022)

Order made in
W.P. (MD) .No.12471 of 2012
20.06.2022

CK (CO)

GC (28.06.2022) 2P 4C