

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.09.2022

CORAM

THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P(MD)No.13272 of 2013

and

M.P(MD)No.2 of 2013

Sri Marithai Salt Works,
Represented by its Partner,
M.Mohan

... Petitioner

Vs.

1.The Inspector General of Registration,
Office of the Inspector General of Registration,
Santhome High Road,
Chennai-28.

2.The Sub-Collector (Stamps),
Office of the Sub Collector (Stamps),
Collectorate,
Tuticorin.

3.The Sub-Registrar,
Vilathikulam,
Tuticorin District.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the impugned communication, dated 25.06.2013 and

other communication on prior dates of the third respondent in respect of Document No.2355/2012 a sale deed, dated 18.07.2012, of the petitioner with regard to the property situate in Punja Survey No.481/1, of an extent of 89 cents at Vaippar Part II Village, Vilathikulam Sub Registrar, Tuticorin District and quash the same.

For Petitioner : Mr.S.Sivathilakar

For Respondents : M/s.K.S.Selvaganesan
Additional Government Pleader

ORDER

The present Writ Petition has been filed challenging a notice issued by the third respondent herein, under which, he has demanded a sum of Rs.1,38,253/- as deficit stamp duty.

2. According to the learned Counsel for the petitioner, a sale deed was executed in his favour on 18.07.2012. After registration, the document was released on the same date. Thereafter, on 25.06.2013, the present impugned order has been passed by the third respondent herein, demanding a sum of Rs.1,38,253/- and threatening him that proceedings would be initiated as against him, if the amount is not paid.

3. The third respondent has no jurisdiction whatsoever to demand deficit stamp duty after registering and releasing the document. If at all he can only refer the document under Section 47-A of the Indian Stamp Act to the second respondent herein. Without doing so, the present impugned notice has been issued without jurisdiction. The notice impugned in the writ petition is set aside. However, the third respondent is at liberty to refer the matter to the second respondent herein under Section 47-A of Indian Stamp Act, if he is so advised.

4. With the above said observations, the Writ Petition stands allowed. There shall be no order as to costs. Consequently, connected Miscellaneous Petition stands closed.

16.09.2022

Index : Yes / No
Internet : Yes / No
btr

To

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R.VIJAYAKUMAR, J.

btr

Order made in
W.P(MD)No.13272 of 2013

16.09.2022