



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **16.06.2022**

CORAM

WEB COPY

THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P (MD)No.3255 of 2012

P.Subramanian

... Petitioner

Vs.

1.The Registrar Gerenal (Stamps),
120, Santhosam Salai,
Chennai-600 028.

2.The Tahsildar,
Taluk Office,
Sengottai,
Tiruvelveli District.

3.The Sub Registrar,
Sub Registrar Office,
Sengottai,
Tirunelveli 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 pertaining to the final order passed under Section 47(A) of the Stamp Act in Ref.No.68/98-99 dated 02.07.2004 came to the petitioner's knowledge on 22.02.2012, and quash the said impugned orders passed by the second respondent as illegal and void and directing the second respondent to conduct enquiry after giving opportunity to the petitioner to be heard regarding the proceeding under Section 47(A) of the Stamp Act inspect of the property an extent of 3 Acre 38 Cents agricultural land in R.S.No.2/11/4, 2/11/10 and 2/11/12 situated in Kalankarai field, Sengottai purchased and registered before the third respondent on 11.05.1998.

For Petitioner : Mr.S.Ramakrishnan
for Mr.K.Muraleedharan
For Respondents : Mr.K.S.Selva Ganesan
Government Advocate

ORDER

The present writ petition has been filed challenging an order passed by the second respondent demanding a sum of Rs.3,12,633/- (Rupees Three Lakhs Twelve Thousand Six Hundred and



Thirty Three only) as a deficit stamp duty on the ground that orders under Section 47(A) of the Stamp Act has been passed by the Special Deputy Collector(Stamps), Tirunelveli.

2. The learned counsel for the petitioner submits that he was not aware of the 47(A) proceedings and no notice was issued to him pursuant to the initiation of proceedings under Section 47(A) of the Stamp Act. He further contended that as contemplated under Rule 4 of Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules 1968, no Form I notification was issued to him. Provisional assessment order under Form II as contemplated under Rule 6 of the aforesaid rules were also not sent to him. The Special Deputy Collector(Stamps), Tirunelveli has passed the order under Section 47 (A) of the Stamp Act completely behind his back and he was not even aware of the proceedings and even the final orders have not been served upon him.

3. I have gone through the files of the department. There are no records to establish that the Form I and II was served upon the writ petitioner, when 47(A) proceedings were pending before Special Deputy Collector. There is complete violation of principles of natural justice and the order under Section 47(A) of the Stamp Act has been passed behind the back of the writ petitioner. The demand notice issued by the second respondent herein is quashed. The proceedings under Section 47(A) initiated by Special Deputy Collector, Tirunelveli and final orders passed by him on 02.07.2004 are also quashed. However, the Special Deputy Collector(Stamps of Tenkasi District), Tirunelveli is at liberty to initiate fresh 47(A) proceedings after following Rules 4 and 6 of Tamil Nadu stamp (Prevention of Undervaluation of Instruments) Rules, 1968.

4. With the above said observation, this Writ Petition stands allowed. No costs.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/06/2022

Sub Assistant Registrar(CS)

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To

1.The Registrar Gerenal(Stamps),
120, Santhosam Salai,
Chennai-600 028.



2.The Tahsildar,
Taluk Office,
Sengottai,
Tirunelveli District.

3.The Sub Registrar,
Sub Registrar Office,
Sengottai,
Tirunelveli District.

+1 CC to M/s.SPL.GP (SR-26749[F] dated 20/06/2022)

W.P(MD)No.3255 of 2012
16.06.2022

RD(27.06.2022) 3P 5C