



W.P(MD)No.18108 of 2013

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **22.09.2022**

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THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P(MD)No.18108 of 2013
and
M.P(MD)Nos.1 and 2 of 2013

P.Velusamy

... Petitioner

Vs.

1.The Special Deputy Collector (Stamps),
District Collector Office Complex,
Madurai-20.

2.The District Registrar,
Palani,
Dindigul District.

3.The Sub-Registrar,
Palani,
Dindigul District.

4.The Tahsildar,
Palani,
Dindigul District.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to demand notice dated 28.10.2013 in Doc.No. 1160/97 on the file of the second respondent and quash the same.



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For Petitioner : Mr.S.A.Ajmal Khan

For Respondents : Mr.K.S.Selva Ganesan
Additional Government Pleader

ORDER

The present writ petition has been filed challenging an emergent notice issued by the second respondent herein, demanding a deficit stamp duty of Rs.6,72,951/- (Rupees Six Lakhs Seventy Two Thousand Nine Hundred and Fifty One only) in relation to a Document No.1160/1997, S.R.No.257 of 1997 on the file of the third respondent herein.

2. According to the learned counsel for the petitioner, the proceedings initiated under Tamil Nadu Stamp (Prevention of Under Valuation of Instruments) Rules, 1968 for the same document was quashed by this Court in W.P.No.4402 of 2005. The consequential proceedings initiated by the Tahsildar under the Revenue Recovery Act was also quashed by this Court in W.P(MD)No.11511 of 2005. Once the 47-A proceedings have been quashed, the second respondent herein has no jurisdiction, whatsoever to issue the present impugned emergent notice.



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3. I have gone through the order passed by this Court on 17.09.2008 in a batch of writ petitions, in which the present petitioner was also a party.

4. A perusal of the said order indicates that the proceedings under Section 47-A with regard to the same document were quashed and the consequential order passed by the Tahsildar under the Revenue Recovery Act has also been quashed. Hence, the present impugned emergent notice is not legally sustainable.

5. Accordingly, this Writ Petition stands allowed. No costs. Consequently, connected Miscellaneous Petitions are closed.

22.09.2022

Index : Yes / No
Internet : Yes / No
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To

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R.VIJAYAKUMAR ,J.

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Order made in
W.P(MD)No.18108 of 2013

Dated:
22.09.2022