



W.P(MD)No.4002 of 2013

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.09.2022

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THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P(MD)No.4002 of 2013

and

M.P(MD)No.2 of 2013

V.Pappathi

... Petitioner

Vs.

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

2.The Sub Registrar-I,
Palani,
Dindigul District.

3.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 S.R.No.245/1997 dated 29.02.2012 on the file of the first respondent and quash the same as illegal, unjust without jurisdiction.

For Petitioner : Mr.S.A.Ajmal Khan



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For R1 - R3

: Mr.K.S.Selvaganesan
Additional Government Pleader

ORDER

The present writ petition has been filed challenging an order passed by the first respondent herein, under which a demand of Rs.7,111/- (Rupees Seven Thousand One Hundred and Eleven only) has been made towards the deficit stamp duty.

2. According to the learned counsel for the petitioner, he has registered a document in Document No.1143/1997 as a sale deed and the said sale deed was cancelled on 13.04.1998. Thereafter, proceedings were initiated under Section 47-A as against the said document. The petitioner herein was subjected to proceedings under Section 47-A of the Indian Stamp Act. A final order was also passed by the Special Deputy Collector (Stamps) on 05.09.2003. The said order was challenged by the writ petitioner in W.P(MD)No.4400 of 2005. The said writ petition was allowed by this Court on 17.09.2008. Along with the said writ petition in W.P(MD)No.11507 of 2005, the consequential revenue recovery proceedings initiated by the Tahsildar was also challenged and the said writ petition was also allowed. However, without considering the effect



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of a judgment in W.P(MD)Nos.4400 of 2005 and 11507 of 2005, the present impugned order has been issued by the first respondent herein again demanding a sum of Rs.7,111/- (Rupees Seven Thousand One Hundred and Eleven only).

3. According to the learned counsel for the petitioner, the present impugned order refers to the final order passed by the first respondent herein on 05.09.2003 as a basis for making the present impugned demand. However, the said order, dated 05.09.2003 has already been set aside by this Court in W.P(MD)No.4400 of 2005 on 17.09.2008. Hence, the very basis of the impugned demand notice is not available.

4. Per contra, the learned Additional Government Pleader for the respondents has contended that the petitioner has suffered an order under Section 47-A, by an order, dated 05.09.2003 passed by the first respondent herein. However, the said order has not been challenged before the Inspector General of Registration under a statutory appeal remedy. The order passed by this Court in the writ petition, only the revenue recovery proceedings have been quashed and not the order passed in Section 47-A.



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5. I have carefully considered the submissions made on either side.

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6. This Court, by its order, dated 17.09.2008 has not only quashed the revenue recovery proceedings initiated by the Tahsildar, but also quashed the final orders passed by the first respondent herein under Section 47-A of the Act. Hence, it is clear that the proceedings initiated by the first respondent under Section 47-A and final order passed by him on 05.09.2003 have been quashed by this Court, by an order, dated 17.09.2008.

7. In view of the above said facts, the present impugned order has no legal basis to stand. Hence, the writ petition stands allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

20.09.2022

Index : Yes / No
Internet : Yes / No

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R.VIJAYAKUMAR ,J.

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Order made in
W.P(MD)No.4002 of 2013

Dated:
20.09.2022