



W.P(MD).No.15595 of 2014

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.09.2022

CORAM:

THE HONOURABLE MR.JUSTICE R.VIJAYAKUMAR

W.P.(MD)No.15595 of 2014

and

M.P(MD) No.2 of 2014

P.L.Adaikappa Chettiyar

... Petitioner

-VS-

1. The Inspector General of Registration,
Chief Controlling Revenue Authority,
100, Santhome Road,
Pattinapakkam, Chennai.

2. The Joint Sub Registrar,
(District Registrar Cadre) cum
Collector (Indian Stamp Act)
District Registrar Office,
Madurai (South), Madurai.

3. The Special Deputy Collector (Stamps)
Collectorate Office,
Madurai.

.... Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records relating to the impugned demand notice made in S.R.No.1539 of 2009, dated September 2014, by the third respondent and quash the same.



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For Petitioner : Mr.Pala Ramasamy
For Respondents : M/s. S.Jeyapriya
Government Advocate

ORDER

The present Writ Petition has been filed challenging the order passed by the third respondent herein, in September 2014, under which, the demand has been made for a sum of Rs.5,53,119/- (Rupees Five Lakhs Fifty Three Thousand One Hundred and Nineteen only) towards Deficit Stamp Duty for a sale deed registered before the second respondent herein in Document No. 1026/2009.

2. The petitioner got a sale deed executed in his favour on 21.05.2007. Proceedings were initiated under Section 47-A of the Indian Stamp Act, 1899. The document was not registered and it was kept pending in Document No.144 of 2007. The petitioner had approached this Court for releasing the Document and an order was passed by this Court, directing the Registering Authority to release the document subject to an endorsement



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that proceedings under Section 47-A of the Indian Stamp Act, are pending. Accordingly, the document was assigned with number in Document No. 1026 of 2009 and document and was released.

3. Thereafter, the order passed by the third respondent herein, was challenged by the writ petitioner before the first respondent herein. The first respondent, by its order dated 14.10.2011, after referring to the pending Document No.144 of 2007 as equal Document No.1026 of 2009, an order was passed, under which, the Document has been released and directed the District Registrar to pass the revised order. This order was challenged by the writ petitioner in C.M.A.(MD) No.65 of 2012 before this Court. This Court, by its order, dated 23.11.2012 allowed the Civil Miscellaneous Appeal and the entire proceedings under Section 47-A of the Act, stood quashed.

4. The Petitioner, thereafter, had executed a settlement deed in favour of his son, vide Document, dated 24.11.2017. Since there was an endorsement behind the Document No.1026 of 2009, the petitioner had filed W.P(MD) No.13715 of 2017 to delete the said endorsement. This Court, by



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its order, dated 12.07.2019, allowed the Writ Petition and directed the second respondent herein to delete such an endorsement.

5. The present impugned order has been passed in September 2014, demanding a sum of Rs.5,53,119/-(Rupees Five Lakhs Fifty Three Thousand One Hundred and Nineteen only) on the ground that there is a Deficit Stamp Duty for Document No.1026 of 2009. This Court, by an order, dated 23.11.2012, has quashed the entire proceedings under Section 47-A of Indian Stamp Act 1899. Thereafter, after period of two years, the present impugned order has been passed by the third respondent herein.

6. Hence, the present impugned order has been passed without considering the order of this Court in C.M.A.(MD)No.65 of 2012, dated 23.11.2012, and the order impugned is without jurisdiction and the same is liable to be set aside. The order impugned in the Writ Petition is set aside.



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7. With the above said observation, this Writ Petition stands allowed.

No costs. Consequently, connected Miscellaneous Petition is closed.

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Index : Yes / No
Internet : Yes / No

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To

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100, Santhome Road,
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