BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **19.09.2022**

CORAM

THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P(MD)No.16106 of 2014
and
M.P(MD)No.2 of 2014

T.Dhass ... Petitioner

Vs.

The Sub-Registrar,
Office of the Sub Registrar,
Pazhukal,
Kanyakumari District. ... Respondent

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 proceedings of the respondent in document No.25 of 2012, dated 24.05.2013 and consequential proceedings in document No.25 of 2012, dated 19.03.2013 and in document No.25 of 2012, dated 09.07.2014 and quash the same.

For Petitioner : M/s.N.Dilip Kumar
For Respondent : M/s.K.S.Selvaganesan
Additional Government Pleader

ORDER

The present Writ Petition has been filed challenging an order passed by the respondent herein, under which, he has demanded a sum of Rs.39,140/- towards a registration charges and a sum of Rs.3,21,996/- towards deficit stamp duty after registration of the sale deed and the document was released. After registration of an acceptance deed and after releasing the said document, the consequential order has also been passed by the respondent herein, demanding the said amount on 24.05.2013, 19.03.2014 and 09.07.2014. All the three impugned orders are under challenge in the present writ petition.

2. According to the petitioner, he has registered a document on 17.08.2012, styled as an acceptance deed and the same was registered and the document has also been released. Thereafter, due to audit objection, the present impugned orders have been passed by the respondent herein.

3. According to the learned Counsel for the petitioner, the respondent has no jurisdiction to demand additional stamp duty or registration charges after releasing the document. Hence, the present writ petition.

4. Per contra, the learned Additional Government Pleader for the respondent has contended that during audit objection, the deficit stamp duty and the registration charge was found it and the same has been legally demanded by the respondent herein.

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

6. After registration and releasing a document, the respondent does not have any jurisdiction to demand any deficit stamp duty or additional registration charges. But, he is always at liberty to refer the matter to the Sub-Collector (Stamps) under Section 47-A of the Indian Stamp Act. However, in the present case, he himself has issued the impugned notices to the petitioner herein, demanding the said amount. All the three

impugned notices in the writ petition are set aside and the writ petition is allowed. However, the respondent is at liberty to refer the issue to the Sub Collector (Stamps) under Section 47-A of the Indian Stamp Act.

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

19.09.2022

Index : Yes / No
Internet : Yes / No
btr

To

The Sub-Registrar,
Office of the Sub Registrar,
Pazhukal,
Kanyakumari District.

R.VIJAYAKUMAR, J.

btr

Order made in
W.P(MD)No.16106 of 2014

19.09.2022