BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.11.2022

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THE HONOURABLE Mrs.JUSTICE V.BHAVANI SUBBAROYAN

Writ Petition (MD) No.24375 of 2022

M/s.Kanam Latex Industries Private Ltd.,
Oopoottil Building,
K.K.Road, Kottayam – 686001,
Kerala State,
Rep. by its Director,
A.Kurian, S/o.Abraham,
No.13/1-423, M.S.Road,
Parvathipuram,
Nagercoil – 3,
Kanyakumari District. .. Petitioner

Versus

1.The Inspector General of Registration/
Chief Controlling Revenue Officer,
No.100, Santhome High Road,
Chennai – 28.

2.The Special Deputy Collector (Stamps),
Collector Office,
Tirunelveli.

3.The Sub-Registrar,
Rajakkamangalam,
Nagercoil,
Kanyakumari District. .. Respondents

Prayer :- Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus, directing the first respondent to dispose the appeals, dated 31.07.2015 and 19.02.2018, within stipulated time to be fixed by this Court.

For Petitioner	:	Mr.T.Selvakumaran
For Respondents	:	Mr.S.R.A.Ramachandran Additional Government Pleader

ORDER

The petitioner has prayed for issuance of a Writ of Mandamus, directing the first respondent to dispose the appeals, dated 31.07.2015 and 19.02.2018, within a time frame.

2. The learned counsel appearing for the petitioner submitted that the petitioner Company is doing the business of manufacturing and exporting Latex Surgical Gloves and Examination Gloves. The petitioner Company purchased the properties of Parveen Rachal Kurian, Yasmeen Kurian, A.Kurian and Nazreen Eliasabeth Kurian through registered sale deeds on the file of the third respondent in Document Nos.2915/2012, 18/2013, 2245/2013, 2127/2013, 2112/2013, 411/2014, 412/2014, 763/2014 and 1469/2014 respectively. The said properties are dry land gardens. After registration, the third respondent has not released the documents and retained the same. Thereafter, the second respondent issued a notice to the petitioner on 04.03.2015 as per Form II under Section 47-A(1) of the Indian Stamp Act, to pay the deficit stamp duty and issued further notice dated 14.10.2019 as per Form-II to pay additional stamp duty. When the petitioner presented the said 9 sale deeds, the third respondent has registered the same without raising any

objection as to the valuation of the properties nor demanded any excess stamp duty. Thereafter, the third respondent has chosen to refer the matter to the second respondent under Section 47-A(1) of the Indian Stamp Act, 1899, recommending to collect the deficit stamp duty from the petitioner Company.

3. The learned counsel appearing for the petitioner further submitted that the third respondent has no jurisdiction to make any such recommendation to collect the deficit stamp duty. Notwithstanding the same, the second respondent issued a notice dated 28.10.2013 in Form-I of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968, calling upon the petitioner to submit their explanation. Accordingly, the petitioner has submitted his reply dated 17.12.2013, stating that they have paid the stamp duty as per the guideline value. However, without considering the petitioner's reply and without conducting any enquiry as required under Rule 4(3) of the aforesaid Rules, the second respondent passed a cryptic and a non-speaking order. Since the authorities directed the petitioner to pay additional stamp duty to all the 9 documents, the petitioner filed an appeal before the first respondent on 31.07.2015 in respect of Document Nos.2112/2013, 2127/2013, 2245/2013, 411/2014 and 412/2014 and also filed another appeal on 19.02.2018 in respect of Document Nos.2915/2012, 18/2013, 2244/2013, 763/2014 and 1469/2014. Though the appeals are of the of year 2015 and

2018, the first respondent has not chosen to dispose of the same. Hence, the petitioner has approached this Court by way of filing the present Writ Petition for the relief stated supra.

4. The learned Additional Government Pleader appearing for the respondents submitted that the petitioner's appeals, dated 31.07.2015 and 19.02.2018, would be disposed of on merits and in accordance with law, within a time frame.

5. Recording the aforesaid submission made by the learned Additional Government Pleader appearing for the respondents, this Court, without going into the merits of the case, directs the first respondent to dispose of the petitioner's appeals, dated 31.07.2015 and 19.02.2018, on merits and in accordance with law, after providing an opportunity of hearing to all the necessary parties, within a period of 16 weeks from the date of receipt of a copy of this order.

6. This Writ Petition stands disposed of with the above direction. No costs.

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To

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3.The Sub-Registrar,
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Kanyakumari District.

V.BHAVANI SUBBAROYAN, J.

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Order made in
W.P.(MD) No.24375 of 2022

09.11.2022