IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.10.2023

CORAM :

THE HONOURABLE MR. JUSTICE **M. DHANDAPANI**

C.M.A.Nos.2240 & 2241 of 2015
and
M.P.Nos.1 & 1 of 2015

1.N.K.Mani ... Appellant/Respondent in C.M.A.No.2240 of 2015

2.S.Krishnan ... Appellant/Respondent in C.M.A.No.2241 of 2015

Vs.

Tamil Nadu Inspector General of Registration &
Chief Controlling Revenue Authority,
No.100, Santhome High Road,
Chennai – 600 028. ... Respondent/Petitioner in both CMAs

Prayer in both CMAs : Civil Miscellaneous Appeals filed under Section 47A(10) of the Indian Stamp Act, 1899 against the orders of the respondent herein dated 17.06.2015 passed in K.No.50307/U2/U1/08-1 and K.No.50307/U2/U1/08-3.

For Appellant (in both CMAs) : Mr.K.Koteswara Rao

For Respondent (in both CMAs) : Dr.S.Suriya
Additional Government Pleader (CS)

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COMMON JUDGMENT

The appellants have filed these civil miscellaneous appeals challenging the correctness of the impugned proceedings dated 17.06.2015 passed in Letter No.50307/U2/U1/08-1 and No.50307/U2/U1/08-3 by the respondent herein.

2. As against the amount determined by the Special Deputy Collector (Stamps), Vellore under Section 47 A(2) of the Indian Stamp Act, 1899 (in short 'the Act'), the respondent herein has taken up the matter for suo-motu revision under Section 47 A(6) of the Act. After conducting enquiry, the respondent issued orders to the appellants demanding deficit stamp duty and deficit registration fee. Aggrieved by the same, the present appeals are filed before this Court.

3. The learned counsel appearing for the appellants relied upon the judgments passed by this Court in the case of ***N.Mani and Anr. Vs. Inspector General of Registration cum Chief Revenue Controlling Authority, Chennai and Ors.*** reported in ***2018 (5) CTC 265*** and ***S.Kanagamani Vs. The Inspector General of Registration/Chief Revenue Controlling Authority, Chennai and 2 Ors.*** However, on instructions, he submitted that the appellants are ready to pay the amount demanded by the respondent within a period of eight weeks from the date of receipt of a copy of this judgment.

4. The learned counsel appearing for the respondent submitted that he has no objection to close the entire files, if the appellants come forward to pay the amount demanded by the respondent, within the time frame that may be stipulated by this Court.

5. In view of the above submissions, this Court, directs the appellants to deposit Rs.2,29,513/- and Rs.2,32,933/- respectively as demanded by the respondent within a period of eight (8) weeks from the date of receipt of a copy of this judgment. On such deposit, the respondent is directed to close the entire files against the appellants, without any further claim.

6. With the above directions, these civil miscellaneous appeals are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

09.10.2023

Index : Yes / No
Speaking order / Nonspeaking order
Netrual Citation Case : Yes / No
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M.DHANDAPANI, J.,

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To

Tamil Nadu Inspector General of Registration &
Chief Controlling Revenue Authority,
No.100, Santhome High Road,
Chennai – 600 028.

C.M.A.Nos.2240 & 2241 of 2015

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