



W.P.No.15699 of 2015

IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED : 11.07.2023**

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**THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM**

**W.P.No.15699 of 2015 &**  
**M.P.No.1 of 2015**

Natarajan Goundar

...Petitioner

Vs.

1.The Inspector General of Registration,  
Rajaji Salai,  
Santhome Chennai.

2.The District Registrar,  
Chengalpet.

3.The Sub Registrar,  
Achirapakkam Sub Registrar Office,  
Madurantakkam Taluk,  
Kanchipuram District.

..Respondents

**Prayer :** Writ Petition filed Under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records of the second respondent in issuing the impugned order dated 30.04.2015 in reference No.ந.க.எண்.6205/ஆ1/15 dated 30.04.2015 in respect of Rectification Deed dated 02.12.2014 registered as Doc.No.P131 of 2014 at SRO Achirapakkam and quash the same and direct the second and third



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respondents to return the said Rectification Deed dated 02.12.2014 registered as Doc.No.P131 of 2014 at SRO Achirapakkam, to the petitioner after completing all the registration formalities.

For Petitioner : Mr.N.Nagu Sah

For Respondents : Mr.D.Ravichander  
Special Government Pleader

### **ORDER**

The order dated 30.04.2015 passed by the second respondent District Registrar, Chengalpattu asking the petitioner to pay the stamp duty is under challenge in the present writ petition.

2. The petitioner admittedly executed a settlement deed. In the settlement deed, the petitioner has included the properties additionally for which he has no title. The said inclusion has been claimed as an error by the petitioner and accordingly, the petitioner presented a rectification deed for registration.

3. The Registering Authority returned the document on the ground that the deletion of certain portion of the properties cannot be construed as an error and therefore, the petitioner is liable to pay stamp duty which is applicable to the deed of settlement.

4. The learned counsel for the petitioner made a submission that the



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error can be corrected and the additional schedule of properties incorporated in the original settlement deed was made erroneously and therefore, the petitioner presented rectification deed to correct those mistakes.

5. The learned Special Government Pleader raised an objection by stating that the nature of the document cannot be construed as a rectification deed, since the rights conferred to the settlee pursuant to the original settlement deed is attempted to be taken away by presenting the rectification deed and therefore, it is to be construed as Settlement Deed for all purposes and thus, the petitioner is liable to pay stamp duty.

6. This Court is of the considered opinion that incorporating certain properties in the original settlement deed and subsequently, deleting the properties by way of rectification deed cannot be construed as rectification of error. Once the property has been included in the settlement deed, it confers right on the settlee. Once the right has been conferred on the settlee and such right if to be taken away, that cannot be done through rectification deed and therefore, subsequent rectification deed is to be construed as settlement deed, since a part of the right conferred is proposed to be taken away. Thus, transfer of right involves. When transfer of right involves, then



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it cannot fall under a mere rectification deed to rectify the error and thus, there is no infirmity in claiming stamp duty by the competent Registering Authority.

7. This being the factum, the order passed by the second respondent is in consonance with the provisions of the Stamp Act and therefore, there is no infirmity.

8. The petitioner is at liberty to pay the stamp duty as prescribed and in the event of such payment, the authority competent shall release the document by following the procedure as contemplated under law.

9. With these clarifications, this writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

**11.07.2023**

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Index : Yes/No

Speaking order/Non speaking order

Neutral Citation : Yes/No

To

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**S.M.SUBRAMANIAM, J.**

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