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WP No.3261 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02-06-2023

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THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

WP No.3261 of 2023

M/s.Manipal Utility Packaging Solutions Pvt Ltd.,
Represented by its Senior Executive, Mr.Muthukumar,
New Udayavani Building,
Tile Factory Road,
Manipal, Udupi,
Karnataka – 576 104.

... Petitioner

Vs.

1.The Inspector General of Registration,
Office of the Inspector General of Registration,
Santhome,
Chennai-600 004.

2.The District Registrar,
29/2, Akbarath 2nd Street,
Kodambakkam,
Chennai,
Tamil Nadu – 600 024.

3.The Sub Registrar,
Office of the Sub Registrar,
No.1103,
Poonamallee High Road,
Periamet,
Chennai – 600 003.



4. The Sub Registrar,
Office of the Sub Registrar,
1/71, 1st Floor,
Kajera Garden 2nd Street,
East Coast Road,
Neelankarai,
Chennai – 600 115.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus, directing the third respondent to release the Affidavit of Amalgamation bearing Receipt No.6494 of 2022 dated 17.09.2022 concerning the Petition Schedule Properties.

For Petitioner : Mr.Dhanaram Ramchandran
for M/s.D.R.Law Chambers.

For Respondents : Mr.D.Ravichander,
Special Government Pleader.

ORDER

The relief sought for in the present writ petition is to direct the third respondent to release the Affidavit of Amalgamation bearing Receipt No.6494 of 2022 dated 17.09.2022 concerning the Petition Schedule



Properties.

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2. The petitioner is a Private Limited Company engaged in the business of scanners and process house, colour separation, block making, plate making and printing and to manufacture use, buy or otherwise acquire, sell, export, import, distribute, deal in and dispose of and or engage in the business of all types of labels adhesive and non-adhesive, pressure sensitive tapes and to undertake various of printing etc.

3. The petitioner got the subject property through the order of the National Company Law Tribunal, Bengaluru Bench in the year 2018. Accordingly, the documents are presented for registration.

4. The Registering Authority raised an objection regarding the payment of stamp duty. The Registering Authority mainly contended that the machineries are to be valued for the purpose of stamp duty, which was not done during the relevant point of time.



5. When the writ petition was taken up for hearing by this Court on 06.04.2023, the petitioner-Company has made an undertaking that they are ready to pay the necessary stamp duty based on the guideline value.

6. Pursuant to the undertaking, the Registering Authority has deputed some Engineers to evaluate the machineries in the subject premises and the petitioner-Company could not submit the original invoice regarding the purchase of the machineries. Since the petitioner-Company was the subsequent Transferor in respect of the subject property, invoices may not be available with the petitioner-Company.

7. The learned Special Government Pleader appearing on behalf of the respondents made a submission that the Registering Authority has already addressed to the Public Works Department for the purpose of deputing an Engineer to evaluate the machineries and to determine the value for the purpose of recovering the stamp duty. It is further contended that the said process will take two more weeks for completion and thereafter, the stamp duty to be paid will be determined by the Competent Authority and



on payment of stamp duty, the documents will be released by following the procedures.

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8. In view of the facts and circumstances, the respondents are directed to complete the entire process of evaluation of the machineries in the subject property and accordingly determine the stamp duty to be recovered from the petitioner-Company, within a period of three weeks from the date of receipt of a copy of this order and on such determination, the petitioner-Company is at liberty to pay the stamp duty and on such payment of stamp duty by the petitioner-Company, the documents are directed to be released without any further delay.

9. With the above directions, the writ petition stands allowed.

However, there shall be no order as to costs.

02-06-2023

Index : Yes/No
Internet: Yes/No
Speaking order/Non-Speaking order
Neutral Citation : Yes/No
Svn



S.M.SUBRAMANIAM, J.

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To

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