



W.P.No.4438 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.08.2023

CORAM: JUSTICE N.SESHASAYEE

WP.No.4438 of 2022

K.Rajalakshmi

...Petitioner

-Vs-

1.The District Collector,
Chennai District, Chennai.

2.The Inspector General of Registration,
Santhom, Chennai.

3.The District Registrar,
Office of District Registrar,
North Chennai, Kuralagam,
Chennai-600104.

4.The Tahsildar,
Fort - Tondiarpet Taluk,
Tondiarpet, Chennai.

...Respondents

Prayer: Writ Petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to impugned order passed by the third respondent Letter No.8709/A7/2021, dated 26.11.2021, quash the same and consequently direct the third respondent herein to refund the value of the unused stamp



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papers to the tune of Rs.56,300/-.

For Petitioner : Mr.R.Dhanasekar
For Respondents : Mr.S.J.Mohamed Sathik
Government Advocate
for R1 to R4

ORDER

The petitioner herein purchased non-judicial stamp papers worth Rs.56,300/- on 25.09.2018 for execution of a certain sale deed in her favour. Subsequently, the proposed sale did not materialize. Therefore, she approached the first respondent for a refund of the value of the aforementioned stamp on 09.09.2021. This was rejected by the third respondent on the ground that the refund was sought beyond the time stipulated under Section 50 of the Indian Stamp Act, 1899.

2.Learned counsel for the petitioner relied on Paragraph 11 in ***Thiruvengadam Pillai vs. Navaneethammal and another***, [(2008) 4 SCC 530] : [(2008) SCC OnLine SC 321], which is extracted hereunder:



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"11.

The Stamp Act, 1899 nowhere prescribes any expiry date for use of a stamp paper. Section 54 merely provides that a person possessing a stamp paper for which he has no immediate use (which is not spoiled or rendered unfit or useless), can seek refund of the value thereof by surrendering such stamp paper to the Collector provided it was purchased within the period of six months next preceding the date on which it was surrendered. The stipulation of the period of six months prescribed in Section 54 is only for the purpose of seeking refund of the value of the unused stamp paper, and not for use of the stamp paper. Section 54 does not require the person who has purchased a stamp paper, to use it within six months. Therefore, there is no impediment for a stamp paper purchased more than six months prior to the proposed date of execution, being used for a document."

3. In the counter, it is averred that the application of the petitioner has been inadvertently rejected, and the authorities are now willing to make the payment after making some permissible deduction as per the statute.



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4. In view of the statement made in the counter, nothing more needs to be considered by this Court, except directing the first respondent / third respondent, to abide by the statement made in the counter.

5. Therefore, the impugned proceeding dated 26.11.2021 is set aside and the authorities are now directed to comply with its undertaking within a period of eight (8) weeks from the date of receipt of an online copy or the date on which the order is hosted in the official website, whichever is earlier.

6. The Writ Petition stands allowed accordingly. No costs.

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Index : Yes/No

Internet : Yes/No

Anu

To

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N.SESHASAYEE, J.,

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