



W.P.Nos.4952 and 4965 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.04.2023

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.Nos.4952 and 4965 of 2020

And

W.M.P.Nos.5856, 5858, 5861, 5862, 5866 and 5868 of 2020

- 1.JKS Infrastructure Pvt. Ltd.
represented by its
Authorised Signatory
- 2.Values Spaces Realtors Pvt. Ltd.,
represented by its
Authorised Signatory
- 3.Values, Spaces, Logistics and Industrial Park
represented by its
Authorised Signatory ... Petitioners in both the W.Ps.

Vs.

- 1.State of Tamilnadu represented by
The Principal Secretary
Commercial Taxes and Registration Dept.,
Fort St.George,
Chennai – 600 009.
- 2.The Inspector General of Registration,
100, Santhome High Road,
Santhome,
Chennai – 600 028.
- 3.The District Registrar (Admin),
Arasu Nagar, Thandavaraya Nagar,
Kanchipuram,
Tamil Nadu 631 601.



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4. The Sub Registrar,
Polivakkam,
Thiruvallur District.

... Respondents in both the W.Ps.

Prayer in W.P.No.4952 of 2020:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the First Respondent culminating in the Impugned Government Order Ms.No.29 dated 1st March 2019 passed by the First Respondent dated 1st March 2019, quashing the same as being null, void abinito and forbearing the Respondents, their men, agents, servants and / or any person claiming through or under them, from in any manner demanding or collecting stamp duty in respect of the Properties mentioned in the demerger order passed by the Hon'ble Tribunal dated 20th June 2019 in Company Petitions bearing CP (CAA) No.528/KB/ 2019 and CA (CAA) No.129 KB of 2019, in terms of the Impugned Notification bearing GOMs No.29 dated 1st March 2019 passed by the First Respondent dated 1st March 2019.

Prayer in W.P.No.4965 of 2020:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Declaration declaring the Impugned letter /demand bearing No.4997/B1/2019 dated 23rd December 2019 addressed by the Third Respondent in so far as it affects the Petitioners as being void and invalid and preclude the Third and the Fourth Petitioners from acting upon the same.



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For Petitioners : Mr.S.Raghunathan
For Respondents : Mr.U.Baranidharan
Additional Government Pleader

COMMON ORDER

W.M.P.Nos.5856 and 5866 of 2020 filed to permit the petitioners to file the writ petitions jointly are allowed, subject to payment of separate sets of court-fee by the petitioners within two weeks from the date of receipt of a copy of this order. In default of compliance, the order passed in the writ petitions shall be applicable only to the respective first petitioner.

2.When the matter was taken up for consideration, the learned counsel appearing for the petitioners made the following endorsement in the petition:

'The request mentioned in the prayer has been addressed. Hence, I request your Lordship to dispose the W.P. with liberty to get refund if at all the G.O. gets quashed.'

3.In view of the endorsement made by the learned counsel appearing for the petitioners, these writ petitions are disposed of with



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liberty. No costs. Consequently, the connected miscellaneous petitions are closed.

20.04.2023

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Speaking Order/ Non Speaking Order

Index: Yes/ No

Internet: Yes/ No

To

- 1.The Principal Secretary
Commercial Taxes and Registration Dept.,
Fort St.George,
Chennai – 600 009.
- 2.The Inspector General of Registration,
100, Santhome High Road,
Santhome,
Chennai – 600 028.
- 3.The District Registrar (Admin),
Arasu Nagar, Thandavaraya Nagar,
Kanchipuram,
Tamil Nadu 631 601.
- 4.The Sub Registrar,
Polivakkam,
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