IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2023

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.32502 of 2012
and
M.P.No.1 of 2012

S.Thangaraj ... Petitioner

Vs.

1.The Chief Revenue Controlling Officer,
Inspector General of Registration,
Santhome, Chennai – 600 028.

2.The Special Deputy Collector Stamps,
Salem – 636 001.

3.The Sub-Registrar,
Registration Office,
Pallipalayam.

4.P.Thangavel

5.V.Kanagaraj ... Respondents
[R4 & R5 impleaded vide order dated
06.02.2014 in M.P.No.2 of 2012]

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Declaration declaring that the notice issued by the respondents 2 and 3 in சிப.எண்.102/97 PPM and ஆவண.எண்.8120/1996

dated 24.11.2011 and 14.09.2012 respectively is null and void and also the respondents herein have no jurisdiction to recover the alleged deficit stamp duty if any from the petitioner as per Section 29 of Indian Stamp Act, 1899 and also after lapse of nearly 16 years under Section 47(A) of the Indian Stamp Act, in the light of the principal of law laid down by this Hon'ble Courts in respect of the Sale Deed dated 30.12.1996 in Doc.No.8120/1996 now on the file of the 3rd respondent.

For Petitioner	: Mr.Marudhachalamurthy
For R1 to R3	: Mr.C.Jayaprakash, Government Advocate
For R4	: Deceased steps due
For R5	: No appearance

ORDER

The notice issued by the 2nd respondent / Special Deputy Collector Stamps, Salem in proceedings dated 14.09.2012 is under challenge in the present Writ Petition.

2. The petitioner presented a document for registration and the registering authority found deficit of stamp duty and accordingly, referred the matter under Section 47-A of the Indian Stamp Act.

3. The Special Deputy Collector Stamps, Salem issued a notice of enquiry to the petitioner, who in turn, instead of participating in the process of enquiry, filed the present Writ Petition.

4. The learned Government Advocate appearing on behalf of the respondents 1 to 3 brought to the notice of this Court that the petitioner had executed a Sale Deed on 30.12.1996 and on account of deficit of stamp duty, the document was referred under Section 47-A of the Indian Stamp Act to the Special Deputy Collector Stamps, Salem. Since the petitioner has failed to pay the deficit stamp duty, as determined by the Deputy Collector Stamps, Salem, notice was issued by him on 24.11.2011 and an enquiry notice was issued on 14.09.2012.

5. Since the first notice issued by the authorities is falling within the period of limitation, the ground raised by the petitioner that it was issued beyond the period of limitation is unacceptable. Therefore, the petitioner is at liberty to pay the deficit stamp duty and get the documents, failing which the respondents are directed to initiate appropriate action to recover the

deficit stamp duty by following the procedures as contemplated under law.

6. With these observations, the Writ Petition stands dismissed. No costs. Consequently, the connected Miscellaneous Petition is closed.

22.09.2023

skr
Index : Yes
Speaking order

To

1.The Chief Revenue Controlling Officer,
Inspector General of Registration,
Santhome, Chennai – 600 028.

2.The Special Deputy Collector Stamps,
Salem – 636 001.

3.The Sub-Registrar,
Registration Office,
Pallipalayam.

S.M.SUBRAMANIAM, J.

skr

W.P.No.32502 of 2012

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