IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.03.2023

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P. No.10987 of 2018

K. Veeraraghavan ... Petitioner

Vs

1. The Government of Tamil Nadu,
Represented by its,
Principle Secretary to Government,
Commercial Tax & Registration Department,
Fort St. George,
Secretariat,
Chennai – 600 009.

2. The Inspector General of Registration,
No.100, Santhome High Road,
Santhome,
Chennai – 600 028.

3. The District Revenue Officer,
(Stamps) Office of the District Collector Office,
Singaravelar Maaligai,
Rajaji Salai,
Chennai – 600 001.

4. The Sub-Registrar,
Office of Thirupporur Sub-Registrar,
No.29, South Mada Street,
Thirupporur,
Kanchipuram District – 603 310. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus to direct the respondents 1 and 2 to consider the petitioner representation dated 12.03.2018.

For Petitioner : Mr. R.Anandha Babu

For Respondents : Mr. K.M.D. Muhilan, Additional Government Pleader

ORDER

This writ petition has been filed for a Mandamus seeking for a direction to the respondents 1 and 2 to consider the petitioner's representation dated 12.03.2018.

2. It is the case of the petitioner that he purchased land comprised in S. No.13/8, measuring about an extent of 83 cents situated at No.108, Krishnankaranai Village, Thirupporur Taluk, Kanchipuram District under the registered on 03.03.2008 as a Document No.4162 of 2008 at the office of the Thirupporur Sub Registrar. Later after three years, he received a communication dated 30.09.2011 from the 4th respondent, thereby demanding him to pay the deficit stamp duty of Rs.4,18,320/- as well as deficit registration fee of Rs.52,290/-, totalling to Rs.4,70,610/- It is stated that in the year 2017, the Government have introduced Samadhan Scheme, vide G.O. Ms. No.189, dated 29.12.2017. It is averred that on introduction of said scheme, he approached the 4th respondent on 26.02.2018 and

27.02.2018 to consider his grievances. Subsequently, he sent a detailed representation to the respondents 2 and 3 and the same was acknowledged by them. Once again, he sent a representation to the respondents on 12.03.2018 seeking for waiver of interest as well as for offer. But till date, the same has not been considered by the respondents, hence, he has constrained to file this writ petition for issuance of appropriate directions in the above regard.

3. Though very many grounds have been raised, learned counsel for the petitioner submits that it would suffice if this Court issues direction to the third respondent to consider the petitioner's representations, lastly on 12.03.2018 seeking for waiver of interest and pass orders on the same within a particular time frame fixed by this Court.

4. Per contra, Mr.K.M.D. Muhilan, learned Additional Government Pleader appearing for the respondents reiterating the counter affidavit, in particular paragraph Nos.3, 4 and 5, submitted that the respondents have passed the final order determining the market value of the property

belonging to the petitioner in the year 2012 itself. On that score, the petitioner is not eligible for availing benefits under the Samadhan Scheme and therefore, he prays for mere dismissal of this writ petition.

5. Heard the learned counsel on both sides and perused the materials placed on record.

6. Admittedly, the petitioner has purchased land comprised in S. No.13/8, measuring an extent of 83 cents situated at No.108, Krishnankaranai Village, Thirupporur Taluk, and registered the same on 03.03.2008, vide Document No.4162 of 2008 on the file of SRO, Thirupporur. It is an undisputed fact that a demand has been made by the 4th respondent to the petitioner for payment of deficit Stamp Duty as well as deficit registration fee, totalling to Rs.4,70,610/-. Subsequently, 47(A) proceedings have been initiated by the respondents. Further, it reveals that the petitioner has neither filed an appeal before the appellate authority, nor paid the demand amount. While so, the 1st respondent has introduced a Samadhan Scheme under G.O. Ms. No.189, Commercial Taxes and Registration Department, dated 29.12.2017 in respect of documents pending for determination of market value or appeal pending as on 08.06.2017. That

being the position, the petitioner has sent several representations to the 3rd respondents, who in turn not acted upon.

7. Considering the facts and circumstances of the case, this Court without expressing any opinion on the merits of the case, directs the third respondent to consider the petitioner's representations, lastly on 12.03.2018 and pass orders on merits and in accordance with law on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

8. With the above direction, this writ petition is disposed of. No costs.

21.03.2023

vsi2
Index: Yes/ No
Speaking order / Non speaking order
Neutral citation : Yes / No

M.DHANDAPANI, J.

vsi2

To
1. The Principal Secretary to Government,
The Government of Tamil Nadu,
Commercial Tax & Registration Department,
Fort St. George,
Secretariat,
Chennai – 600 009.

2. The Inspector General of Registration,
No.100, Santhome High Road,
Santhome,
Chennai – 600 028.

3. The District Revenue Officer,
(Stamps) Office of the District Collector Office,
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