



W.P.No.10911 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.11.2023

CORAM

THE HONOURABLE MR.JUSTICE P.VELMURUGAN

W.P.No.10911 of 2023

Brakes India Private Limited,
No.21, Pattullos Road,
Chennai – 600 002,
Rep.by its Executive Director -Finance & CFO
G.Shankar.

... Petitioner

versus

- 1.Sub Registrar,
Office of the Sub Registrar,
Sholinghur – 631 102.
- 2.Special Deputy Collector (Stamps),
Vellore District,
Collector Office Complex,
Sathuvachari,
Vellore – 632 009.
- 3.Deputy Inspector General of Registration,
Vellore Zone,
Integrated Registry Complex,
Veppamara Street, Velpady,
Vellore – 632 001.

.....Respondents



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Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Mandamus directing respondents 1 and 2 to complete the registration process relating to the Sale Deed dated 04.02.2011 registered as Document No.5246 of 2011, with the Office of the 1st respondent in compliance of the order dated 04.04.2022 passed by this Court in W.P.No.22277 of 2011 and to release the said Original Sale Deed Document in a time bound manner.

For Petitioner : Mr.V.Kuberan
for M/s.Rank Associates

For Respondents : Mr.P.Gurunathan
Additional Government Pleader

ORDER

The petitioner seeks for a direction to respondents 1 and 2 to complete the registration process in respect of the Sale Deed dated 04.02.2011 registered as Document No.5246 of 2011, on the file of the first respondent in compliance with the order dated 04.04.2022 passed by this Court in W.P.No.22277 of 2011 and to release the said Original Sale Deed Document in a time bound manner.

2. It is the claim of the petitioner that they had purchased the property



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situated at Banavaram Road, Melavenakatapuram Village, Walajabad Taluk, Vellore District admeasuring 8 Acres and 4 cents together with the factory building by way of a registered sale deed dated 04.02.2011 from its erstwhile owner M/s.Real Talent Engineering Limited. While so, the petitioner presented the said sale deed before the first respondent for registration, by remitting necessary stamp duty and registration charges. Subsequently, after inspection, the first respondent issued show cause notice dated 12.08.2011 calling upon the petitioner to show-cause as to why the value shown in the inspection report, be not adopted and demand be made for the alleged deficit stamp duty and registration charges, to the tune of Rs.35,46,426/-. Challenging the said impugned show cause notice, the petitioner filed W.P.No.22277 of 2011 before this Court. This Court, by an order dated 04.04.2022, quashed the impugned demand notice issued by the first respondent herein. Thereafter, the petitioner made several representations to the first respondent requesting them to release the document, however, the respondents have not passed any positive orders, the petitioner is before this Court by way of filing the present writ petition.



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3. The learned counsel for the petitioner submitted that as this Court by order dated 04.04.2022 made in W.P.No.22277 of 2011 quashed the demand notice issued by the first respondent, nothing survives to adjudicate the matter, except to register the document. Hence, this Court may direct the first respondent to register the document and to release the said Original Sale Deed Document in a time bound manner.

4. The learned Additional Government Pleader appearing for the respondents produced a copy of the counter affidavit filed by the first respondent and reiterated the earlier demand in paragraph No.4 and the same reads as follows :

" 4. It is submitted that during the presentation of the sale deed the building has also been filed at a value of Rs.2,50,59,800/-. According to the Building Engineer's Field Survey Report No.160/AEE/11 dated 24.02.2011, the value of land is Rs.1,95,40,200/-, building is Rs.3,98,26,384/- and machinery is Rs.2,46,38,100/- as the plant, machineries which are attached to the ground shall be construed as property conveyed and Rs.8,40,04,684/- in total and there is difference between the Document Value and the Building Engineer's value Rs.3,94,04,684/- . "



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5. This Court already quashed the demand notice vide order dated 04.04.2022 in W.P.No.22277 of 2011 and the relevant portion is in paragraph No.7 and the same reads as follows :

" However, it is open to the respondent to value the machineries which were not included in the bills and invoices produced by the petitioner. The Writ Petition is disposed of with the above directions. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed."

6. The main contention of the learned counsel for the petitioner is, that so far, the first respondent has not issued a fresh demand notice as directed by this Court regarding the value of the machineries, which were not included in the bills and invoices. In the counter affidavit also, the first respondent has not stated anything about further issuance of demand notice for valuation of the machineries, which were not included in the bills and invoices produced by the petitioner.

7. Considering the facts and circumstances, this Court directs the respondents to issue a fresh demand notice, if required, conduct an enquiry



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and pass appropriate orders on merits and in accordance with law and if the petitioner's document is otherwise in order, the same can be registered within a period of two months from the date of receipt of a copy of this order.

8. With the above directions, this Writ Petition is disposed of. There shall be no order as to costs.

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Index: Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation Case : Yes/No
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To

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P.VELMURUGAN, J.

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Pg.Nos.8/8