IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.03.2023

CORAM :

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.7184 of 2014

H.H.Aswathi Thirunal Rama Varma .. Petitioner

vs

1. The Inspector General of Registration
   Office of the Inspector General of Registration
   No.100, Santhome High Road
   Pattinapakkam
   Chennai – 600 028.

2. The Special Tahsildar (Stamps)
   Revenue Department
   Collector's Office
   Rajaji Salai, Chennai.

3. The Sub-Registrar of Assurances
   Sub-Registrar Office
   Adyar, Chennai – 600 020.

4. A.C.R.Raaj Ganesan .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India praying for a writ of Mandamus, directing the respondents 1 to 3 to afford the petitioner an opportunity of being heard in the proceedings, pending under Section 47A of the Indian Stamp Act in respect of a document dated

09.10.2012 alleged to have been registered on the file of the third respondent in respect of the property at "Ramalayam" bearing Door No.1, Lattice Bridge Road, Padmanabhapuram, Adyar, Chennai – 20.

For the Petitioner	:	Mr.Pradeep Raj
For the Respondents	:	Mr.Abishek Murthy Government Advocate for respondents 1 to 3 Mrs.A.Arul Mozhi for respondent 4

ORDER

The relief sought for in the present writ petition is to direct the respondents 1 to 3 to afford an opportunity of hearing to the petitioner in the proceedings pending under Section 47A of the Indian Stamp Act.

2. In respect of the document dated 09.10.2012, alleged to have been restored on the file of the third respondent in respect of the property at"Ramalayam" bearing Door No.1, Lattice Bridge Road, Padmanabhapuram, Adyar, Chennai – 20.

3. Section 47A of the Indian Stamp Act contemplates procedures for dealing with the documents referred for fixing stamp duty. Sub-section (2) to Section 47A stipulates that, “on receipt of a reference under Sub-section (1), the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in such manner, as may be prescribed by Rules made in this Act, determine the market value of the property, which is the subject of such instrument and the proper duty payable thereon.”

4. Therefore, an opportunity of hearing has been contemplated under Section 47A(2) itself. That being the factum, the authorities competent are open to comply with the said procedures and afford an opportunity to the petitioner while conducting an enquiry or adjudication. The petitioner is at liberty to participate in the process of enquiry, if any conducted, for the redressal of the grievances.

5. With these directions, the writ petition is disposed of. There will be no order as to costs.

Index : Yes/No 16.03.2023
Neutral Order:Yes/No
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To:

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   Chennai – 600 028.

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S.M.SUBRAMANIAM,J.

(drm)

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