IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03-08-2023

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

WP Nos.18111 to 18115 of 2018

Mr.R.Muniyandi @ Chandran ... Petitioner in WP 18111/2018

Tmt.Lakshmi Ammal ... Petitioner in WP 18112/2018

Mr.M.Vijayakumar ... Petitioner in WP 18113/2018

Tmt.M.Prabhadevi ... Petitioner in WP 18114/2018

Mr.G.Ramachandran ... Petitioner in WP 18115/2018

Vs.

1.Inspector General of Registration and
Chief Controlling Revenue Authority,
No.100, Santhome High Road,
Chennai-600 028.

2.Special Deputy Collector (Stamps),
District Revenue Officer,
V Floor, Singaravelar Maligai,
32 Rajaji Salai,
Chennai-600 001.

3.Sub Registrar,
Red Hills SRO,
Chennai-600 052. ... Respondents in all WPs

WP No.18111 of 2018 is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for the records made in the impugned order dated 29.06.2018 made in No.122-1/Sa.Pa./2018 passed by the third respondent, quash the same and consequentially direct the respondents to release the Sale Deed bearing Doc.Nos.4922 and 4923 of 2010, 5915, 10668, 10669 of 2013, 162 of 2014, 7272, 7273 of 2008, 10705 of 2012, 5068 of 2010, 1242 of 2017, 3248, 14972, 14973, 14975 of 2011, 2240, 2241, 2519, 4957, 6030 of 2014, 1046 of 2012, 8097 of 2013, 6744 of 2014, 4362 of 2016, 453 of 2015, 974 of 2015, 9001 of 2012 and 8395 of 2012 on the file of the third respondent herein on payment of 2/3rd of difference stamp duty as per the G.O.Ms.No.189, Commercial Taxes and Registration (J1) dated 29.12.2017 and the same was published in Tamil Nadu Government Gazette dated 03.01.2018.

WP No.18112 of 2018 is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for the records made in the impugned order dated 29.06.2018 made in No.122-3/Sa.Pa./2018 passed by the third respondent, quash the same and consequentially direct the respondents to release the Sale Deed bearing Doc.Nos.14970, 14971 and 3577 of 2011 on the file of the third respondent herein on payment of 2/3rd of difference stamp duty as per the G.O.Ms.No.189, Commercial Taxes and Registration (J1) dated 29.12.2017 and the same was published in Tamil Nadu Government Gazette dated 03.01.2018.

WP No.18113 of 2018 is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for the records made in the impugned order dated 29.06.2018 made in No.122-4/Sa.Pa./2018 passed by the third respondent, quash the same and consequentially direct the respondents to release the Sale Deed bearing Doc.Nos.3242, 3246, 3186 of 2011, 4973 of 2012 and 967 of 2015 on the file of the third respondent herein on payment of 2/3rd of difference stamp duty as per the G.O.Ms.No.189, Commercial Taxes and Registration (J1) dated 29.12.2017 and the same was published in Tamil Nadu Government Gazette dated 03.01.2018.

WP No.18114 of 2018 is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for the records made in the impugned order dated 29.06.2018 made in No.122-2/Sa.Pa./2018 passed by the third respondent, quash the same and consequentially direct the respondents to release the Sale Deed bearing Doc.Nos.3475, 3476 of 2014, 12521, 12522, 12523, 13368 and 13369 of 2013 on the file of the third respondent herein on payment of 2/3rd of difference stamp duty as per the G.O.Ms.No.189, Commercial Taxes and Registration (J1) dated 29.12.2017 and the same was published in Tamil Nadu Government Gazette dated 03.01.2018.

WP No.18115 of 2018 is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for the records made in the impugned order dated 29.06.2018 made in No.122-5/Sa.Pa./2018 passed by the third respondent, quash the same and consequentially direct the respondents to release the Sale Deed bearing Doc.No.2520 of 2014 on the file of the third respondent herein on payment of 2/3rd of difference stamp duty as per the G.O.Ms.No.189, Commercial Taxes and Registration (J1) dated 29.12.2017 and the same was published in Tamil Nadu Government Gazette dated 03.01.2018.

For Petitioner in all WPs : Mr.S.P.Sudalaiyandi

For Respondents in all WPs : Mr.C.Jayaprakash,
Government Advocate.

COMMON ORDER

All these writ petitions are filed to quash the order of rejection passed by the third respondent-Sub Registrar in proceedings dated 29.06.2018 declining to consider the applications submitted by the writ petitioners under 'Samadhaan Scheme' introduced by the Government in G.O.Ms.No.189, Commercial Taxes and Registration (J1) Department, dated 29.12.2017.

2. The petitioners presented their documents for registration on the ground of deficit stamp duty. All the documents were referred under Section 47-A of the Indian Stamp Act, 1899.

3. Pending adjudication before the Deputy Collector (Stamps), the Government announced 'Samadhaan Scheme' by invoking the powers conferred under Clause (a) of Sub Section (1) of the Indian Stamp Act, 1899. In order to avail the benefit of the 'Samadhaan Scheme', the petitioners submitted applications before the Competent Authorities on 19.03.2018.

4. The said applications were duly acknowledged by the Sub Registrar. However, no order has been passed in respect of the applications submitted by the writ petitioners. Writ petitions in WP Nos.6762, 6990, 6988, 6989, 6763 and 6761 of 2018 were filed by the petitioners before this Court and in all those writ petitions, this Court passed orders respectively on 23.03.2018 and 26.03.2018, directing the Authorities to consider the request of the petitioners under 'Samadhaan Scheme' and pass appropriate orders.

5. Pursuant to the directions issued by this Court, the order impugned has been passed in proceedings dated 29.06.2018. The reason stated for the rejection of the applications submitted by the writ petitioners under the 'Samadhaan Scheme' is that the petitioners had submitted their applications on 07.05.2018. But the 'Samadhaan Scheme' was ended on 02.04.2018. Since the petitioners submitted their applications after the expiry of the 'Samadhaan Scheme', the same cannot be considered.

6. There is an official lie, which is noticeable in these writ petitions, which is of serious in nature, breaching the trust on Public

Administration functions. Thus, the Authorities are expected to maintain the records truthfully and dedicatedly, so as to ensure that the rights of the citizen at large are respected.

7. The very same Sub Registrar, who had passed the impugned order in all these writ petitions, one Tmt.A.Raji herself acknowledged the applications submitted by the writ petitioners dated 19.03.2018. The said acknowledgement was given on the very same day by the very same Sub Registrar.

8. However, in the said order dated 19.03.2018, the Sub Registrar had stated that the subject documents presented by the writ petitioners for registration referred under Section 47-A of the Indian Stamp Act, had not been returned by the Office of the Sub Registrar. Probably that exactly may be the reason for not considering the applications submitted by the writ petitioners. Now the Authorities are attempting to cover up the misdeeds committed, by not considering the applications submitted by the writ petitioners on 19.03.2018.

9. May that as it be. The petitioners submitted all subject documents prior to the cut off date i.e., on 08.06.2017 under the 'Samadhaan Scheme'. All those documents presented by the petitioners prior to 08.06.2017 and referred under Section 47-A of the Indian Stamp Act, 1899, are covered under 'Samadhaan Scheme' and therefore, all those documents presented by the petitioners are to be considered with reference to 'Samadhaan Scheme' issued in G.O.Ms.No.189, Commercial Taxes and Registration (J1) Department, dated 29.12.2017.

10. Thus the reasons stated that the respondents received the certified copy of the order passed in these writ petitions are irrelevant, since the petitioners have submitted their applications well within the period of 'Samadhaan Scheme'.

11. The petitioners have approached the High Court on earlier occasion only to have their case considered under 'Samadhaan Scheme'. The Authorities ought to have considered it, since the petitioners have filed all these writ petitions. Thus the receipt of the copy of the order in these writ petitions would not be a ground to deny the benefit of 'Samadhaan Scheme'

in favour of the writ petitioners.

12. In view of the facts and circumstances, the order impugned passed by the third respondent in proceedings Nos.122-1/Sa.Pa./2018, 122-3/Sa.Pa./2018, 122-4/Sa.Pa./2018, 122-2/Sa.Pa./2018, 122-5/Sa.Pa./2018 dated 29.06.2018, are quashed and the respondents are directed to consider the case of the writ petitioners under 'Samadhaan Scheme' issued in G.O.Ms.No.189, Commercial Taxes and Registration (J1) Department, dated 29.12.2017 and accordingly collect the stamp duty, as applicable and release the documents by following the procedures as contemplated.

13. With the above directions, all the writ petitions are allowed. However, there shall be no order as to costs.

03-08-2023

Index : Yes/No
Internet: Yes/No
Speaking order/Non-Speaking order
Neutral Citation : Yes/No
Svn

To

1.The Inspector General of Registration and
Chief Controlling Revenue Authority,
No.100, Santhome High Road,
Chennai-600 028.

2.The Special Deputy Collector (Stamps),
District Revenue Officer,
V Floor, Singaravelar Maligai,
32 Rajaji Salai,
Chennai-600 001.

3.The Sub Registrar,
Red Hills SRO,
Chennai-600 052.

S.M.SUBRAMANIAM, J.

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