IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.08.2023

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.21389 of 2023

1.K.K.V.Seetharaman

2.K.Anitha ... Petitioners

Vs.

1.The Chief Controlling Revenue Authority-
Cum-Inspector General of Registration,
O/o.The Inspector General of Registration,
Santhome High Road, Chennai-600028.

2.The Special Deputy Collector (Stamps),
District Collector Office,
Rajaji Salai,
Chennai-600 001.

3.The Sub Registrar,
O/o.The Sub Registrar,
Perambakkam,
Thiruvallur District. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus, directing the 1st respondent to consider the petitioners' representation dated 08.05.2023 to release the (1) Document

No.1471 of 2013 and (2) Document No.1514 of 2013 registered on the file of the 3rd Respondent to the petitioners.

For Petitioners : Mr.T.M.Pappiah

For Respondents : Mr.C.Jayaprakash,
Government Advocate.

ORDER

The Writ of Mandamus has been instituted to direct the 1st respondent to consider the petitioner's representation dated 08.05.2023 to release the Document No.1471 of 2013 and Document No.1514 of 2013 registered on the file of the 3rd respondent.

2.The petitioner admittedly presented a Sale Deed on 09.04.2013 executed in favour of the petitioner by Smt.Rathinammal and others in respect of the land comprised in Survey No.1071/1 and 1066/6D, totally measuring 2 acres and 79 cents in Moppedu B.Husain Nagar Village, for registration before the Sub-Registrar Office, Perambakkam. The Document was kept pending as P.No.60/2013 under Section 47A and later on, registered as Document No.1471 of 2013. The 2nd petitioner also presented a Sale Deed dated 15.04.2013, executed in her favour by Smt.R.Vijayalakshmi in respect of the land comprised in Survey No.1068/3A1A, 1068/3A1B, 1068/3A2B, 1068/3B and 1068/3A2A, totally measuring 2 acres and 43 cents in Moppedu B.Husain Nagar Village, for registration before the Sub-Registrar Office, Perambakkam.

3. The petitioners are not challenging the revised Stamp Duty determined by the competent Authority under Section 47-A of the Indian Stamp Act, 1899. *Per Contra,* the petitioners had already deposited the Stamp Duty as determined under Section 47-A of the Indian Stamp Act, 1899. The petitioners availed the benefit of the Samadhan Scheme implemented by the Government and accordingly, paid the entire Stamp Duty as demanded by the Sub-Registrar, Perambakkam in his Challan issued to the writ petitioners.

4.Subsequently, the respondents demanded interest for the belated payment of Stamp Duty. The interest was calculated from the date of the order passed by the District Revenue Officer (Stamps), Chennai, till the date of payment of Stamp Duty by the petitioners.

5.The learned Counsel for the petitioners mainly contended that the District Revenue Officer (Stamps), Chennai, passed the order after a prolonged period of 5 years in proceeding dated 03.08.2018. The said order was not communicated to the petitioners and the petitioners could secure the said order only through an application under Right to Information Act. On receipt of the said order under the RTI Act, the petitioner paid the Stamp Duty as determined by the District Revenue Officer (Stamps), Chennai.

6.The learned Counsel for the petitioners mainly contented that the 3rd respondent the Sub-Registrar issued a challan to the writ petitioners and informed the petitioners over phone, that the petitioners are at liberty to pay the Stamp Duty as determined by the District Revenue Officer (Stamps), Chennai, and as per the Challan issued by the Sub-Registrar. Further, the Sub-Registrar/3rd respondent had given an assurance that no interest will be demanded in future. Based on the assurance and the challan filled by the 3rd respondent, the petitioner paid the entire Stamp Duty. Thereafter, they have turned around and now claiming interest for the purpose of releasing the documents which is improper and the authorities have mislead the petitioners in this aspect.

7.The learned Government Advocate, appearing on behalf of the respondents, based on the written instructions given by the District Revenue Officer (Stamps), Chennai, in letter dated 22.07.2023, contented that there was a delay in payment of Stamp Duty as determined by the District Revenue Officer. Thus, the interest was calculated from the date of order till the date on which the petitioners paid the Stamp Duty. Therefore, the petitioners is liable to pay the Stamp Duty.

8.As far as the District Revenue Officer (Stamps), Chennai is concerned, he has given instruction to calculate the interest as admissible under the scheme. However, the Sub-Registrar/3rd respondent filled the Challan himself and issued the same to the Petitioner with a promise that no further interest will be demanded and believing the words of the 3rd respondent, the petitioner paid the entire Stamp Duty.

9.Beyond the above facts, there was an enormous delay on the part of the District Revenue Officer (Stamps) in disposing of the petition under Section 47-A of the Indian Stamp Act, 1899. The said order dated

03.08.2018 was not even communicated to the petitioners and petitioners were not aware of the order passed by the District Revenue Officer. Subsequently, the petitioners secured the order only through Right to Information Act. Thus, the delay cannot be attributed on the petitioners. More so, to cover up the misleads committed by the Officials in not communicating the order passed by the District Revenue Officer, the 3rd respondent orally has given an assurance that there will not be any demand of interest in future.

10.This being the factum revealed, this Court is of the considered opinion that the demand of the interest by the authorities are just to cover up their misleads and the petitioner cannot be held liable for such mistakes.

11.Accordingly, the respondents are directed to release the documents registered by the writ petitioners in Document No.1471 of 2013 and Document No.1514 of 2013 within a period of two (2) weeks from the date of receipt of a copy of this order.

12.With this direction, this writ petition stands **allowed**. No costs.

31.08.2023

Index:Yes
Speaking order
Neutral Citation:Yes

veda/sha

To

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S.M.SUBRAMANIAM, J.

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