



W.P.No.22838 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.08.2023

CORAM

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

W.P.No.22838 of 2023
and
W.M.P.No.22343 of 2023

M/s.Alamelu Srinivasa Ventures LLP
PAN ABVFA5091K.
Registered Office at No.15(1),
Kumarananthapuram, East Extension,
4th Street, Tiruppur – 641 602.
Duly represented by its Authorized partner
Mr.Ramamoorthy S/o.late Mr.R.Palanisamy
residing at No.12&13, 60 feet road,
Kumarananthapuram, Tiruppur – 641 602.

...Petitioner

-Vs-

- 1.The Chief Controlling Revenue Authority cum
Inspector General of Registration,
Office of the Inspector General of Registration,
100, Santhome High Road,
Chennai – 600 028.
- 2.The District Registrar,
Administration,
Office of the District Registrar,
The Nilgiris District – 643 001.



W.P.No.22838 of 2023

3.The Sub Registrar,
Office of the Sub-Registrar,
Conoor,
The Nilgiris District – 643 101.

4.The District Revenue Officer [Stamps],
Collectorate,
Coimbatore.

5.The Recovery Officer,
Employees Provident Fund Organization,
Bhavishya Nidhi Bhawan,
76, Balasundaram Road,
Gopalapuram,
Coimbatore District – 641 018.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned order in Na.Ka.No.1412/B1/2022 dated 01.08.2022 by the 2nd respondent and demand notice on the file of 3rd respondent No.Nil dated 27.06.2023 and quash the same as illegal.

For Petitioner : Mr.K.Krishna

For R1 to R4 : Mr.D.Ravichander
Special Government Pleader

ORDER

The order passed by the District Registrar in proceedings dated 01.08.2022 is sought to be quashed in the present Writ Petition.



W.P.No.22838 of 2023

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2. The petitioner purchased the subject property through public auction. The sale certificate issued by the Recovery Officer, Employees Provident Fund Organization, dated 11.05.2022 was presented for registration. The petitioner purchased the property for the auction price of Rs.5.62 lakhs.

3. The contention of the petitioner is that they have already paid the stamp duty of 5% + 1%, which is on par with the stamp duty chargeable in respect of public auctions conducted by the Debt Recovery Tribunal/Civil Court. However, the registering authority is demanding 7% + 4%. It is stated that now the said 4% has been reduced to 2%.

4. The learned counsel for the petitioner mainly contended that the provision relied on by the registering authority under the Indian Stamp Act is not applicable, since it is a sale certificate issued by the Recovery Officer of Employees Provident Fund Organization. The representation submitted in this regard was not considered and the District Registrar rejected the same.



W.P.No.22838 of 2023

WEB COPY

5. The learned Special Government Pleader made a submission that the petitioner has to exhaust the statutory remedy contemplated under Section 47A of the Registration Act. The remedy before the appellate authority is efficacious and thus, the Writ Petition is not entertainable and to be rejected.

6. Regarding the sale certificate, the petitioner admittedly presented the same for registration under Section 17 of the Registration Act and therefore, the petitioner is liable to pay stamp duty. The quantum of stamp duty is to be determined with reference to the provisions of the Indian Stamp Duty. The District Registrar disagreed with the claim of the petitioner and that being the factum, the petitioner has to approach the Inspector General of Registration for effective adjudication of the disputed issues, which cannot be undertaken by the High Court in a writ proceedings.

7. In view of the facts and circumstances, the petitioner is at liberty to approach the first respondent under Section 47A of the Registration Act



W.P.No.22838 of 2023

within a period of two weeks from the date of receipt of a copy of this order.

In the event of any such approach, the first respondent is directed to adjudicate the issues on merits and in accordance with law by affording an opportunity to the petitioner as expeditiously as possible and adhering to the circular issued in this regard.

8. With these directions, the Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

03.08.2023

Index:Yes
Neutral Citation:Yes
Speaking order
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W.P.No.22838 of 2023

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W.P.No.22838 of 2023

S.M.SUBRAMANIAM, J.

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W.P.No.22838 of 2023

03.08.2023