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W.P.No.26702 & 19288 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 20.12.2023

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THE HONOURABLE MR. JUSTICE P.VELMURUGAN

**W.P.No.26702 and 19288 of 2019 and
W.M.P.Nos.26085, 18738, 18741 of 2019**

R.Hemalatha ... Petitioner in W.P.26702/19

T.Muthu ... Petitioner in W.P.19288/19

Versus

1. The Inspector General of Registration,
No.100, Santhome High Road,
Mylapore, Chennai – 600 004.

2. The District Revenue Officer, (Stamps),
5th Floor, Chennai Collectorate office,
First Line Beach,
Chennai – 600 001.

3. The Sub-Registrar,
Office of the Sub-Registrar,
Red Hills, Chennai – 600 052.

...RR 1 to 3 in both the WPs

T.Muthu

...R4 in W.P.No.26702/19

R.Hemalatha

...R4 in W.P.No.19288/19

Prayer in W.P.No.26702/2019: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Mandamus directing



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the respondents 1 to 3 herein to return the registered document No.5518 of 2008 dated 13.06.2018 on the file of the third respondent to the petitioner.

Prayer in W.P.No.19288/2019: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Certiorarified Mandamus calling for the records of the second respondent in Na.Ka.No.193/2010/A4 dated 15.04.2019 so as to quash the same and directing the respondents to return the registered document No.5518 of 2008 dated 13.06.2008 on the file of the third respondent by applying the Samadhan Scheme as issued in G.O.Ms.No.189 dated 29.12.2017 by the Commercial Taxes and Registration (J1) Department Government of Tamil Nadu to the petitioner.

For Petitioner : Mr.N.Manokaran in both the WPs

For Respondents : Mr.Yogesh Kannadasan,
Spl. Government Pleader for RR1 to 3
in both the WPs

COMMON ORDER

These writ petitions have been filed to release the registered Document No.5518/2008 dated 13.06.2008 by applying the Samadhan Scheme as issued in G.O.Ms.No.189 dated 29.12.2017.



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The writ petitioner in W.P.No.19288 of 2019 is a vendor of the petitioner in the other writ petition in W.P.No.26072 of 2019. It is the grievance of the petitioners that necessary stamp duty has been paid and the document was registered as Doc.No.5518 of 2008 dated 13.06.2008, but the document has been withheld by the respondents for deficit stamp duty.

3 According to learned counsel for the writ petitioners in both the petitions, without serving any notice and affording opportunity of hearing to the petitioners, proceedings initiated under Section 47A of the Indian Stamp Act. Further the petitioners requested to consider their claim under the Samadhan Scheme, but the same was rejected by passing the impugned order without assigning any valid reason. In support of his contentions, the learned counsel relied upon the decisions of this Court and the Hon'ble Supreme Court reported in *2020 (14) SCC 345, 2021 (6) MLJ 441 and 2008 (3) CTC 614*.

4 The official respondents have filed their counter and on reading of the same, there is no disclosure whether notice has been served on the petitioners and enquiry conducted as prescribed under Section 47(A) or not. Therefore the impugned order is liable to be quashed.



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Accordingly, the impugned order is set aside and the official respondents are directed to issue notice to the petitioners and after conducting enquiry and affording opportunity of hearing, pass orders in accordance with law.

6 With the above directions, the writ petition in W.P.No.19288 of 2019 is disposed of. Consequently connected miscellaneous petitions are closed. No costs.

7 In view of the directions issued in W.P.No.19288 of 2019, the writ petition in W.P.No.26702 of 2019 is closed. However the petitioner in W.P.No.26702 of 2019 is at liberty to reopen the writ petition, if necessity arises. Consequently connected miscellaneous petition is closed. No costs.

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P.VELMURUGAN, J.,

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