IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.11.2023

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THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.A.No.3009 of 2023

Darshan Singh Basra .. Appellant

Vs.

1.The District Collector,
Chennai District,
Collectorate Office,
Rajaji Salai, Chennai.

2.The District Registrar,
Administration,
District of North Chennai,
Kuralagam Building, Broadway,
Chennai-600 103. .. Respondent

Prayer : Appeal filed under Clause 15 of the Letters Patent against the order of the learned Single Judge dated 13.07.2023 made in W.P.No.9326 of 2022.

For the Appellant : Mr.S.Ravichandran

For the Respondents : Mr.P.Muthukumar
State Government Pleader

JUDGMENT
(Delivered by the Hon'ble Chief Justice)

We have heard Mr.S.Ravichandran, learned counsel for the appellant and Mr.P.Muthukumar, learned State Government Pleader for the respondents.

2. The appellant is challenging the order passed by the learned Single Judge thereby dismissing the writ petition.

3. The appellant/writ petitioner has sought refund of the e-stamp duty of Rs.9,90,000/- without any deduction.

4. Learned counsel for the appellant submits that the appellant had purchased e-stamp to the tune of Rs.9,90,400/-. The registration charges were separately paid. However, the transaction could not proceed further. As such, the appellant

applied for refund. However, the amount was refunded to the appellant by deducting 10%. According to learned counsel for the appellant, the amount should have been refunded without deduction. Reference is made to the judgment and order delivered by the learned Single Judge of this Court in W.P.No.11124 of 2020 dated 25.8.2020 to contend that this Court had directed refund of full amount.

5. We have considered the submissions canvassed by learned counsel for the appellant. We have also perused the judgment delivered by the learned Single Judge.

6. The learned Single Judge upheld the deduction of 10% while refunding the amount.

7. In a writ petition bearing No.11124 of 2020 decided by the learned Single Judge of this Court under judgment and order dated 25.8.2020, the claim of the petitioner therein was rejected

on the ground that the application for refund was not filed within the limitation. The learned Single Judge, referring to the judgment of the Apex Court, observed that the first respondent therein has no power to condone the delay. The circumstances under which a stamp paper does not get utilised as contemplated under Section 50 of the Indian Stamp Act did not cover the facts of the case. It was in that eventuality, the learned Single Judge has passed the order directing refund of the amount.

8. In the present case, the amount has been refunded after deducting 10%. The same was in consonance with Section 54 of the Indian Stamp Act. It could not be pointed out how the said order was in defiance of Section 54 of the Act.

9. In case, the provision of Section 54 of the Indian Stamp Act is challenged, then the same can be considered in an appropriate matter.

10. In the light of the above, the writ appeal is dismissed. There will be no order as to costs.

(S.V.G., CJ.) (D.B.C., J.)
02.11.2023

Index : Yes/No
Neutral Citation : Yes/No
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To

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THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J.

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