IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.11.2023

CORAM :

THE HONOURABLE **DR. JUSTICE D.NAGARJUN**

W.P.No.33024 of 2023

M/s.Eppinger Technology Asia Pvt.Ltd.
Rep. by its Director Mr.R.Jegannathan,
345/2A-2B, kondampatti,
Kinathukadavu,
Coimbatore - 641 202. ... Petitioner

Vs.

1. District Revenue Officer (Stamps),
Office of the District Collector,
State Bank Road,
Coimbatore -641 018.
2. Sub-Registrar,
Office of the Sub- Registrar,
Kinathukadavu,
Coimbatore. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of mandamus, directing the first respondent to return the original sale deed dated 18.11.2022, registered as a document bearing Doc.No.11741 of 2022 in the office of the Sub-Registrar, Kinathukadavu, the second respondent herein.

For petitioner	:	Mr.K.R.Arun Shabari
For respondents	:	Mr.Yogesh Kannadasan Special Government Pleader

O R D E R

This writ petition is filed seeking a writ of mandamus, directing the first respondent to return the original sale deed dated 18.11.2022, registered as a document bearing Doc.No.11741 of 2022 in the office of the Sub-Registrar, Kinathukadavu, the second respondent herein.

2. Learned counsel for the petitioner submitted that the petitioner purchased a large property in S.F.Nos.341/1,2A,2B,3,4 and 5, Kondampatty village, Coimbatore, *vide* a sale deed dated 18.11.2022 at the rate of Rs.46/- which was registered as a document bearing No,11741 of 2022 at the second respondent's office. According to the respondent's the guideline value of the said property is Rs.205/- sq.ft. Thereby the respondents have been demanding an amount of Rs.78,40,620/- towards additional stamp duty for releasing the document.

3. Learned counsel for the petitioner has cited the authority, in a similar case which is disposed of by a Single Bench of this Court in V.R.Gunasekaran *vs* Inspector General in (***2021 SCC online Mad 12398*)**, wherein it is held as follows:

"3.This Court held that the respondents have no authority or jurisdiction to retain the documents once it has been registered. Even assuming that there is scope for reference in respect of alleged under-valuation, the registering authority has no authority to retain the documents and this is also clear from the provisions of Sections 52,59 and 60 of The Indian Registration Act. This Court also issued directions as follows:

(i) It is open to the Registering Authority to affix a seal, while releasing the original deed or conveyance or any document indicating that a reference is pending under Section 47-A with respect to under- valuation and assessment of Stamp Duty payable, as and when the proceedings reach finality, the same shall be intimated to the person who is liable to pay stamp duty demanding payment of deficit Stamp Duty payable on the instrument.

(ii) The Registrar to make corresponding entries under Sections 54,55 of The Registration Act, 1908, in the Register of indexes as to pendency of proceedings under Section 47-A.

(iii) On completion of adjudication as to the under-valuation by the competent authority as well as appeal or revision, if any, thereof, and depending upon the ultimate decision, the said authorities to recover deficit stamp duly according to law.

(iv) Till such proceeding reaches finality and deficit is paid, there will be a charge for the deficit stamp duly, which is the subject matter of transfer or conveyance.

(v) On payment of deficit stamp duty, if any payable, the Registrar may once again, on production of the original deed of transfer, make appropriate entry and recording the additional stamp duty paid and release of charge and also make recording the additional stamp duty paid and release of charge and also make consequential entries in the registers/indexes maintained under Sections 54,55, etc., of the Registration Act."

4. The learned Special Government Pleader appearing for the respondents though requested for a short accommodation, submitted that if a specific time frame is given by this Court the respondents would consider and dispose of the petitioner's representation dated 28.06.2023.

5. Heard both sides and perused the materials available on record.

6. Acceding to the aforesaid submission made by the learned Special Government Pleader and also considering the orders of a coordinate Bench of this Court in V.R.Gunasekaran *vs* Inspector General in (***2021 SCC online Mad 12398***)**,** *supra,* the relevant portion of which has been extracted in paragraph 4 *supra,* this writ petition is disposed of directing the respondents to consider the petitioner's representation dated 28.06.2023 on merits and in accordance with law as quickly as possible not later that four weeks from the date of uploading this order. No costs.

23.11.2023

vca
Index : Yes/No
Citation : Yes/No
Internet : Yes/No

To:

1. District Revenue Officer (Stamps),
Office of the District Collector,
State Bank Road,
Coimbatore -641 018.

2. Sub-Registrar,
Office of the Sub- Registrar,
Kinathukadavu,
Coimbatore.

DR. D.NAGARJUN,J.

vca

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