IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 10.08.2023

CORAM:

THE HONOURABLE MR. JUSTICE D.KRISHNAKUMAR
and
THE HONOURABLE MR. JUSTICE P.B.BALAJI

W.A. No.21 of 2020
and CMP.No.263 of 2020

1. The Inspector General of Registration,
   Santhome High Road,
   Chennai 600 004.
2. The Sub Registrar,
   Office of the Sub Registrar, Kodambakkam. .. Appellants

Vs.

Accel Tele. Net Limited,
171, SFI Complex,
Valluvar Kottam High Road,
Nungambakkam,
Chennai 600 029. .. Respondent

Writ Appeal filed under Clause 15 of the Letters Patent against the order dated 28.06.2011 made in WP.No.7701 of 2008 passed by the learned Single Judge of this Court.

For appellants : Mr.K.Tippusultan, G.A.
For respondents : Mr.Krishna Srinivasan, Senior Counsel for M/s.Ramasubramanian Associates

JUDGMENT

(The Judgment of the Court was delivered by D.KRISHNAKUMAR, J)

This appeal has been filed challenging the order passed by the learned Single Judge of this Court dated 28.06.2011.

2. It is stated that Accel Limited is a Company engaged in the business of manufacture and sale of computers and accessories and Accel Tele. Net Limited/respondent herein is its subsidiary Company. In the year 2003, the Accel Limited Company in the course of its business, entered into an Internal Re-structuring Process (IRP) with the respondent-Company. As a part of the IRP, Accel Limited Company had transferred a property to the respondent Company vide sale deed dated 27.03.2003 and paid 1% registration charge. However, they have not paid the stamp duty as per the Government G.O.Ms.No.1224/Revenue, dated 25.04.1964. Subsequently, the second appellant herein vide letter dated 12.02.2008 insisted the Accel Limited Company to pay the stamp duty and also did not return the

documents. Challenging the same, the petitioner filed Writ Petition in WP.No.7701 of 2008. The learned Single Judge by following the order of the Division Bench of this Court in ***Park View Enterprises vs. State Government of Tamil Nadu (1991 71 COmpCas723 Mad)*** allowed the Writ Petition with a direction to the appellants to return back the document to the Accel Limited Company without insisting for stamp duty as it is not applicable to this case. Aggrieved by the same, the Registration Department is before this Court.

3. The learned Government Advocate appearing for the appellants would submit that pending Writ Appeal, the appellant has returned the unregistered sale deed to the respondent herein. The above statement is recorded.

4. In view of the specific stand taken by the appellants that the document in question has been returned, this Court, without going into the merits of the case, is inclined to dismiss the Writ Appeal as infructuous.

Accordingly, the Writ Appeal is dismissed as having become infructuous. No costs. Consequently, connected miscellaneous petition is closed.

[D.K.K., J] [P.B.B., J.]
10.08.2023

Speaking order: Yes/No
Index : Yes/No
pvs

D.KRISHNAKUMAR, J.
and
P.B.BALAJI, J.

pvs

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