IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED : 18-07-2023**

CORAM

**THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM**

**WP No.9154 of 2017**
**And**
**WMP No.10075 of 2017**

R.Raghupathy ... Petitioner

Vs.

1.Inspector General of Registration,
100, Santhome High Road,
Chennai-600 028.

2.The District Registrar,
Thirupporur.

3.Sub Registrar,
Thirupporur. ... Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records of the third respondent's demand notice dated 20.06.2016 and quash the same.

For Petitioner : Mr.K.Venkatasubban for M/s.Sarvabhauman Associates.

For Respondents : Mr.C.Jayaprakash, Government Advocate.

**O R D E R**

The demand notice issued by the third respondent-Sub Registrar, Thirupporur in proceedings dated 20.06.2016 asking the petitioner to pay the deficit stamp duty in respect of the document presented by him for registration and further stating that actions will be taken against the petitioner in the event of non-payment of deficit stamp duty.

2. The learned counsel for the petitioner states that it is a demand notice issued by the third respondent-Sub Registrar, Thirupporur without any objection and without making any reference under Section 47-A/33-A of the Indian Stamp Act. Thus the order impugned is to be set aside.

3. The learned Government Advocate appearing on behalf of the respondents raised an objection by stating that the impugned proceeding is a demand notice informing the petitioner to pay the deficit stamp duty, failing which further actions will be taken against him. In the event of non-payment of stamp duty, the case of the petitioner will be referred to the Competent Authority under Section 47-A/33-A of the Indian Stamp Act. Therefore, the present writ petition is premature and there is no cause as far as the petitioner is concerned.

4. This Court is of the considered opinion that such notices are issued by the Registering Authority, enabling the person presenting the document to take a decision whether to accept the deficit stamp duty and pay the same or to raise an objection for the purpose of referring the matter to the Competent Authority under Section 47-A/33-A of the Indian Stamp Act. Such notices would not provide cause of action,unless it has been issued by the Incompetent Authority or tainted with the allegation of mala fides.

5. In the present case, the third respondent-Sub Registrar, Thirupporur asked the petitioner to pay the deficit stamp duty and it is for the petitioner to pay the same and receive the document or to raise an objection for the purpose of referring the matter under Section 47-A/33-A of the Indian Stamp Act.

6. It is needless to state that in the event of objections from the person regarding the stamp duty determined by the Registering Authority, the said Authority has to refer the matter for further adjudication under Section 47-A/33-A of the Indian Stamp Act.

7. Since the petitioner has already raised an objection for payment of deficit stamp duty as claimed by the third respondent-Sub Registrar, Thirupporur, the third respondent- Sub Registrar, Thirupporur is directed to refer the matter under Section 47-A/33-A of the Indian Stamp Act, before the Competent Authority for the purpose of determining the stamp duty to be paid in respect of the document presented by the petitioner for registration.

8. With the above directions, the writ petition stands disposed of. However, there shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

**18-07-2023**

Index : Yes/No
Internet: Yes/No
Speaking order/Non-Speaking order
Neutral Citation : Yes/No
Svn

To

1.Inspector General of Registration,
100, Santhome High Road,
Chennai-600 028.

2.The District Registrar,
Thirupporur.

3.Sub Registrar,
Thirupporur.

**S.M.SUBRAMANIAM, J.**

Svn

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