



W.P.(MD)Nos.1539 and 1679 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 10.10.2023

CORAM

**THE HONOURABLE MR. JUSTICE N.ANAND VENKATESH**

W.P.(MD)Nos.1539 and 1679 of 2021

and

W.M.P.(MD)No.1318 of 2021 in W.P.(MD)No.1539 of 2021

and

W.M.P.(MD)No.1426 of 2021 in W.P.(MD)No.1679 of 2021

P.Suresh

.. Petitioner in W.P.(MD)No.1539 of 2021

K.Jothi Basu

.. Petitioner in W.P.(MD)No.1679 of 2021

Versus

- 1.The Secretary to the Government,  
Home Department,  
State of Tamil Nadu,  
Fort St. George, Chennai.
- 2.The District Revenue Officer,  
Madurai.
- 3.The Inspector General of Registration,  
Chennai.
- 4.State Through  
The Deputy Superintendent of Police,  
Economic Offences Wing II,  
Nagercoil.  
(Crime No.3 of 2007)
- 5.The District Collector,  
Kanyakumari District.

6.R.V.Sivaraman

<https://www.mhc.tn.gov.in/judis>



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7.R.V.Sivasakthi Kala

8.Vijayalekshmi, W/o.Late. V.Ramakrishna Pillai

9.A.Velapanpillai

.. Respondents in both the W.Ps.

**Prayer in W.P.(MD)No.1539 of 2021:-** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondents 1 and 2 to pass suitable orders to exempt to pay the registration and stamp duty for executing the deed of assignment of the two decrees in O.S.Nos.30 and 31 of 2004, on the file of the District Court, Nagercoil, in favour of the second respondent/Competent Authority, and thereby to compound the pending Criminal Case in C.C.No.7 of 2014, on the file of the Special Court for TNPID Act Cases, Madurai.

**Prayer in W.P.(MD)No.1679 of 2021:-** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondents 1 and 2 to pass suitable orders to exempt to pay the registration and stamp duty for executing the deed of assignment of the two decrees in O.S.Nos.30 and 31 of 2004, on the file of the District Court, Nagercoil, in favour of the second respondent/Competent Authority in O.S.No.7 of 2016, on the file of the Special Court for TNPID Act Cases, Madurai, so as to compound the case in C.C.No.8 of 2014, on the file of the Special Court for TNPID Act Cases, Madurai.

For Petitioner in both the W.Ps. : Mr.S.Sureshkumar

For R1 to R3 and R5 in both the W.Ps.: Mr.A.K.Manikkam  
Special Government Pleader

For R4 in both the W.Ps. : Mr.R.Sivakumar  
Government Advocate  
(Criminal side)



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For R6 to R8 in both the W.Ps. : Mr.V.Pandiyan

For R9 in both the W.Ps. : Mr.M.Gnanagurunathan

### **COMMON ORDER**

These Writ Petitions have been filed for a direction to the respondents 1 and 2 to pass suitable orders to exempt the payment of the registration and stamp duty for executing the deed of assignment of the two decrees, that were passed in O.S.Nos.30 and 31 of 2004, by the District Court, Nagercoil, in favour of the second respondent, in order to enable the petitioner to compound the offences in the pending the criminal cases in C.C.Nos.7 and 8 of 2014, on the file of the Special Court for TNPID Act Cases, Madurai.

2. Heard the learned counsel appearing for the parties.

3. It is not necessary for this Court to go into the merits of the case and it will suffice to deal with the main relief that has been sought for in these Writ Petitions. The petitioners have filed these Writ Petitions on the premise that the assignment of decree requires compulsory registration and therefore, they are seeking for exemption from the payment of registration and stamp duty. The deed of assignment of decree is not compulsorily registrable, since it does not confer interest on any immovable property. But, it only enables the



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assignee to derive the fruits of the decree. In the present case, the decrees that were passed in O.S.Nos.30 and 31 of 2004 are the decrees passed in the suits filed for recovery of money. Hence, these decrees do not confer any interest on any immovable property and it merely gives a right for recovering the money that was decreed in the suits. Useful reference can be made to the judgment of this Court in **Shanmugam vs. Rajeswari and others** reported in **2017 (6) CTC 737**.

4. Even in case of execution of assignment deed, where the right assigned for recovering the debt is under a mortgage, such an assignment was held to be compulsorily registrable, since no conveyance of immovable property was involved. Useful reference can be made in the judgment of this Court in **A.G. Neuro Hospitlas (P) Ltd. vs. The Inspector General of Registration and Chief Controller of Revenue Authority and others** reported in **2020 (7) MLJ 571**.

5. In view of the above, no useful purpose will be served in directing the respondents 1 and 2 to pass orders to exempt the payment of the registration and stamp duty for executing the deed of assignment of the two decrees, passed in O.S.Nos.30 and 31 of 2004. That apart, it is also brought to the notice of this Court that, as against the decrees passed in O.S.Nos.30 and 31 of



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2004, two appeals have been filed in A.S.Nos.112 and 113 of 2021 and those appeals are pending before this Court.

6. These Writ Petitions are disposed of in the above terms. No costs.

Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes/No  
Index : Yes/No  
smn2

10.10.2023

To

- 1.The Secretary to the Government,  
Home Department,  
State of Tamil Nadu,  
Fort St. George, Chennai.
- 2.The District Revenue Officer,  
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- 3.The Inspector General of Registration,  
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**N.ANAND VENKATESH, J.**

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Common order in  
W.P.(MD) Nos.1539 and 1679 of 2021  
and  
W.M.P.(MD)Nos.1318 & 1426 of 2021

10.10.2023