



W.P.(MD)No.2203 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.12.2023

C O R A M

THE HONOURABLE MR.JUSTICE N.ANAND VENKATESH

W.P.(MD)No.2203 of 2021

J.Vijaya

... Petitioner

-VS-

1.The District Registrar,
Office the District Registrar,
Virudhunagar.

2.The Sub Registrar,
Aruppukottai,
Virudhunagar District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, declaring the Registration fees and stamp duty levied from the petitioner in Serial No.671 of 2018 in Document No. 2456/2018 is excess and illegal and consequently, direct the respondents to refund the excess stamp duty amount collected from the petitioner, within time limit fixed by this Court.

For Petitioner : Mr.M.Karthikeya Venkitachalapathy

For Respondents : Mr.K.S.Selvaganesan
Additional Government Pleader



W.P.(MD)No.2203 of 2021

ORDER

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This Writ Petition has been filed for issuance of Writ of Declaration, to declare that the second respondent has collected excess stamp duty from the petitioner and consequently, for a direction to the respondents to refund the excess stamp duty collected from the petitioner.

2. The case of the petitioner is that she intended to sell the property and accordingly, a sale deed, dated 01.06.2018, was executed and it was registered on the file of the second respondent in Document No.2456 of 2018. The guideline value for the property was fixed as Rs.35.10 per sq.ft. as on 01.04.2001. At the time of execution of the sale deed, the second respondent had assessed the guideline value at the rate of Rs.737/- per sq.ft. and valued the property at Rs.41,89,680/- and insisted for payment of deficit stamp duty of a sum of Rs.2,93,276/- in addition to the stamp duty that was paid along with the document.

3. Later, the petitioner came to understand that the actual guideline value for the property was only Rs.35.10 per sq.ft. This was based on the information that was received by the petitioner when an application was



W.P.(MD)No.2203 of 2021

submitted under the Right to Information Act. It is under these circumstances, the petitioner has approached this Court and sought for the refund of the excess stamp duty that was collected from her.

4. Heard the learned counsel appearing on behalf of the petitioner and the learned Additional Government Pleader appearing on behalf of the respondents.

5. Taking into consideration the facts and circumstances of the case and the materials that were placed before this Court by the petitioner, there shall be a direction to the second respondent to deal with the representation made by the petitioner on 14.09.2019, on its own merits and in accordance with law and take a decision on the claim for refund of the excess stamp duty paid by the petitioner, within a period of six weeks from the date of receipt of a copy of this order. The decision taken shall be conveyed to the petitioner.

6. This Writ Petition is disposed of with the above directions. No costs.

NCC : Yes/No
Index : Yes/No
smn2

14.12.2023



W.P.(MD)No.2203 of 2021

To

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W.P.(MD)No.2203 of 2021

N.ANAND VENKATESH, J.

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W.P.(MD)No.2203 of 2021

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