BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.08.2023

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.15677 of 2015
and
M.P(MD)Nos.1 & 2 of 2015

Jacob Daniel ... Petitioner

Vs

The Sub Registrar,
Sub Registrar Office,
Karungal,
Kanyakumari District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating the impugned notice of the respondent in his Letter No.1/2011, dated 14.07.2015, quash the same.

For Petitioner	:	Mr.F.Deepak
For Respondent	:	Mr.N.GA.Natraj Government Advocate

ORDER

Heard both sides.

2. The petitioner purchased the petition mentioned property in the year 2009 registered as Document No.1921 by the respondent. Thereafter, the property also changed hands. While so, by the impugned communication the petitioner was directed to pay deficit stamp duty to the tune of Rs.53,016/- (Rupees Fifty Three Thousand and Sixteen only). The respondent made it clear that if the deficit stamp duty is not remitted, action will be taken under the Revenue Recovery Act. Challenging the same, the present writ petition came to be filed.

3. The learned counsel appearing for the petitioner reiterated all the contentions set out in the affidavit filed in support of the writ petition and called upon this Court to set aside the impugned demand.

4. The learned Government Advocate appearing for the respondent submitted that the impugned demand does not warrant interference and pressed for dismissal of the writ petition.

5. I carefully considered the rival contentions and went through the materials on record.

6. If the market value of the property has not been duly set forth in the document, then proceedings can be recovered under Section 47 (A) of the Stamp Act. In this case no such proceedings were initiated. The impugned order does not make any reference to such proceedings. Therefore, the only provision under which the deficit stamp duty can be revoked is Section 33-A of the Act. Section 33-A of the Act however provides for limitation. It states that no enquiry under Section 33-A shall be commenced after the expiry of three years from the date of registration of the instrument. The instrument was registered and released in the year 2009. The impugned demand has been made in the year 2015. It is barred by limitation. The impugned demand stands quashed.

7. This writ petition is allowed accordingly. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

08.08.2023

Index : Yes / No
Internet : Yes / No
NCC : Yes / No
MGA

G.R.SWAMINATHAN, J.

MGA

To

The Sub Registrar,
Sub Registrar Office,
Karungal,
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