BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.10.2023

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

WP(MD)No.6581 of 2016 and
WMP(MD)No.5682 of 2016

N.Nadesan ... Petitioner

Vs

1.The I.G of Registration,
Santhome, Chennai.

2.The Joint Registrar of Registration,
No.1, Marthandam,
Kanyakumari District.

3.The Special Deputy Collector (Stamp),
Tirunelveli,
Tirunelveli District. ... Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a writ of certiorari to call for the records on the files of the 3rd respondent pertaining to the order in Mu.Sa.X4/1495/06, dated 28.11.2008 and the consequential proceedings of the 2nd respondent bearing letter No.47/2015 dated 28.09.2015 and to quash the same.

For petitioner : Mr.S.C.Herold Singh

For Respondents : Mr.M.Sarangan,
Additional Government Pleader

ORDER

The petitioner has filed this writ petition as against the notice calling upon this petitioner to pay a sum of Rs.76,514/- as deficit stamp for the document registered in the year 1998.

2.This final notice was issued on 28.11.2008 under Section 47A(3) of the Indian Stamp Act. The petitioner is said to have purchased the property in RS.No.C5/101/1 of Nallor village, Vilavancode Taluk, to an extent of 428 sq.ft. At the time of registration of the sale deed, the value of the property was shown as Rs.2,856/-. The 2nd respondent in proforma report under Section 47A(3) of the Indian Stamp Act has reported that the Accountant General has pointed out that the guideline value of the property is Rs.25/- per sq.ft as on 01.04.1998. However it was wrongly calculated at the rate of Rs.1,206/- per sq.mtr. Therefore, the 2nd respondent has worked out the deficit stamp duty and accordingly the petitioner is liable to pay deficit stamp duty of Rs.76,514/-.

3.The petitioner claims that for the document, which was registered in the year 1998, the demand notice for deficit stamp duty has been made only in the year 2008 after a period of ten years. The period of limitation prescribed under Sub Section 3 of Section 47(A) is only two years for collecting deficit stamp duty from the date of registration of any document. In this case, the demand has been made after a period of ten years for the document registered in the year 1998. Therefore, the impugned order is liable to be set aside. Accordingly, this writ petition is allowed. The impugned order is set aside. No costs. Consequently connected miscellaneous petition is closed.

09.10.2023

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

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B.PUGALENDHI, J.

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