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W.P.(MD)NO.24736 OF 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 19.10.2023

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.24736 of 2023

M/s.Tripower Properties Ltd.,
Rep. by its Director,
No.2/569, Sandy Nook,
Singaravelar 1st Main Road,
Chinnaneelanganai,
Chennai – 600 115.

... Petitioner

Vs.

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

2. The Sub Registrar,
Melur (West) Sub Registrar Office,
Melur,
Madurai District.

3. The Secretary cum Co-ordinator,
Administrator Committee of
Disc Assets Lead (India) Ltd.,
119, Canal Bank Road,
CIT Nagar,
Chennai – 600 035.

... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Cetiorarified Mandamus, calling for the records relating to the order made



in Na.Ka.No.135/2023 dated 21.08.2023 and Na.Ka. No.135/2023-1 dated 22.08.2023 passed by the 2nd respondent quash the same and consequently direct the respondents 1 and 2 to enter the Sale Certificate dated 15.02.2022 issued by the 3rd respondent in Book-I as per section 89(2) of the Registration Act, 1908 without insisting registration fees from the petitioner.

For Petitioner : Shri.V.Ragavachari,
Senior counsel,
for Mr.P.Krishnan.

For R-1 & R-2 : Shri.Veerakathiravan,
Additional Advocate General,
assisted by,
Mr.C.Satheesh,
Government Advocate.

* * *

ORDER

Heard the learned Senior counsel appearing for the writ petitioner and the learned Additional Advocate General assisted by the learned Government Advocate appearing for respondents 1 and 2.

2. The petitioner purchased the petition-mentioned property in a public auction which was confirmed on



15.12.2021. The sale certificate was issued on 15.02.2022.

The sale certificate was presented before the second respondent immediately thereafter for being filed. The registering authority took the stand that the petitioner has to pay stamp duty as if the sale certificate is a sale deed. Questioning the same, the present writ petition came to be filed.

3. The case of the respondents rests on the amendment made to 9(1)(A) to the Table of Fees whereby 4A was introduced. The said amendment reads as follows:-

" 4A	Filing a Sale Certificate under sub-section (2) or sub-section(4) of Section 89 of the Act	Rupees eleven for every Rupees hundred or part thereof on the market value of the property."
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4. It is beyond dispute that the amendment came into fore only on 23.03.2023. The only question that calls for consideration is whether this amendment can apply to transactions that had taken place earlier in point of time. The issue is no longer *res integra*. My attention is drawn to the order dated 14.08.2023 made in W.P.Nos.32749 of 2022 etc. batch. Paragraph Nos.38, 39 and 40 of the said judgment read



as follows:-

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“38. But one thing can be noted here that, in the notification annexed to the G.O as stated supra, it has been made clear that, the amendment hereby made shall come into force on 23 rd March 2023. Therefore only from the date of issuance of the G.O.No.28, this amendment would come into effect i.e., prospectively.

39. However, as far as these cases are concerned, in all these cases, the sale certificate had been issued earlier and those sale certificates have already been forwarded by the issuing authority or produced by the holders of the sale certificate for filing the same in Book No.1 under Section 89(4) of the Act and registration also though not compulsory, however sought for by the holders of the certificate and which was either refused or registered with demand of stamp duty and registration fee as discussed herein above.



40. Therefore all these things had happened well prior to the cut off date, i.e., 23.03.2023, ergo in my considered opinion, this amendment would not any way alter the situation in respect of this batch of cases.”

5. It is beyond dispute that in this case, the sale certificate was issued on 15.02.2022. Therefore, the order impugned in this writ petition is set aside. The petition-mentioned sale certificate shall be filed in book-1 as per Section 89(2) of the Registration Act without insisting of registration fee as per 4A. It is stated by the learned Senior counsel appearing for the petitioner that the sale certificate with the second respondent. The second respondent is directed to file the same in Book-1. This shall be done immediately without any delay. This writ petition stands allowed. No costs.

19.10.2023

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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G.R.SWAMINATHAN,J.

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To:

1. The Inspector General of Registration,
100, Santhome High Road,
Chennai – 600 028.
2. The Sub Registrar,
Melur (West) Sub Registrar Office,
Melur,
Madurai District.

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