



WMP(MD) No.23234 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Special Original Jurisdiction)

Wednesday, the Fifteenth day of November Two Thousand and Twenty Three

PRESENT

The Hon`ble Mr.Justice G.R.SWAMINATHAN

WMP(MD) No.23234 of 2023

IN

WP(MD) No.27055 of 2023

1 M.M DETERGENTS COMPANY PRIVATE LIMITED,
REPRESENTED BY ITS MANAGING DIRECTOR,
NO.1,TRICHY ROAD, DINDIGUL-624 005.

2 M/S.NAGA LIMITED
REPRESENTED BY ITS CHIEF FINANCIAL OFFICE,
NO.1, ANNAPILLAI STREET,
CHENNAI-600 001

... PETITIONERS/PETITIONERS

Vs

1 THE JOINT 1 SUB REGISTRAR DINDIGUL,
DISTRICT REGISTRAR OFFICE, DINDIGUL

2 THE INSPECTOR GENERAL OF REGISTRATION,
O/O.INSPECTOR GENERAL OF REGISTRATION,
NO.100, SANTHOME HIGH ROAD,
CHENNAI-28

3 PRINCIPAL SECRETARY TO THE REGISTRATION DEPARTMENT,
SECRETARIAT, FORT ST.GEORGE, CHENNAI-09

4 STATE OF TAMIL NADU REPRESENTED BY ITS SECRETARY,
REGISTRATION DEPARTMENT, SECRETARIAT,
FORT ST. GEORGE, CHENNAI-600 009

... RESPONDENTS/RESPONDENTS

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



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Writ Miscellaneous Petition filed praying that in the circumstances stated therein and in the affidavit filed therewith the High Court may be pleased to grant an order of injunction restraining the respondents from causing any hindrance in registering the Sale Deed bearing Document No.44/2023 pending disposal of the above Writ Petition and direct the 1st Respondent to release the registered Sale Deed bearing Document No.44/2023 without insisting on payment of INR 30,52,960/- pending disposal of the above Writ Petition.

Prayer in WP(MD). 27055/ 2023 :

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the Impugned Notice dated 13.10.2023 passed in Document No.44/2023 by the 1st Respondent and quash the same.

ORDER : This Writ Miscellaneous Petition coming up for orders on this day, upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of M/S.SHWETHA VASUDEVAN, Advocate for M/s.LAKSHMI KUMARAN AND SRIDHARAN ATTORNEYS, for the petitioner and of Mr.VEERA KATHIRAVAN, Additional Advocate General assisted by Mr.V.NIRMAL KUMAL, Government Advocate on behalf of the Respondents, While admitting the Writ Petition, the court made the following order:-

Heard the learned counsel for the writ petitioners and the learned Additional Advocate General assisted by the learned Government Advocate for the respondents.

2.On 27.03.2002, the second petitioner herein sold the petition mentioned property in favour of Naga Overseas Private Limited through a registered sale deed. The second petitioner and the said Naga Overseas Private Limited got amalgamated and the same was approved by the Madras High Court vide order dated 10.04.2012 in Company Petition No.4 of 2012. The second petitioner sold the petition mentioned property in favour of the first petitioner vide sale deed dated 27.09.2023. The stamp



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duty as well as registration charges were paid as per the current statutory requirements. But then, the registration was put on hold and the registering authority served the impugned notice dated 13.10.2023 calling upon the petitioners to pay a further sum of Rs.30,22,960/- towards deficit stamp duty and a further sum of Rs.30,000/- towards registration charges. The ground for making such a demand was that no stamp duty was paid on the amalgamation transaction that took place in the year 2012. The basis for raising the demand was the issuance of G.O.(Ms)No.47, Commercial Taxes and Registration Department, dated 19.02.2020.

3.The learned counsel for the petitioner would contend that a government order issued in the year 2020 cannot be retrospectively applied to an amalgamation that took place with the approval of this Court in the year 2012. In other words, the retrospective operation of the government order is under challenge. The learned counsel for the petitioner draws my attention to the interim order dated 12.01.2022 made in W.P.No.21977 of 2021. The said order reads as follows:-

“This writ petition has been filed to issue a writ of certiorari calling for the records of the impugned orders in G.O.(Ms) No.29 Commercial Taxes and Registration (J1) Department dated 01.03.2019 and GO.(Ms.) No.47 Commercial Taxes and Registration (J1) Department dated 19.02.2020 issued by the first respondent and quash the same.

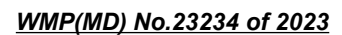


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2. Mr.K.M.Vijayan, Senior Counsel appearing for the petitioner submitted that since the subject matter deed of conveyance is not registered so far, the purchasers likely to leave the subject property which would ultimately result in heavy loss to the petitioner. Therefore, the Senior Counsel submitted that without prejudice to the contentions raised by both the parties, the deed of conveyance may be directed to be registered by the registering authority concerned after receiving necessary stamp duty and the registration fees towards such registration. He further submitted that in the event of failure in this writ petition, the petitioner undertakes to remit the stamp duty as well as registration fees as per G.O. (Ms) No.29 Commercial Taxes and Registration (J1) Department dated 01.03.2019 and GO.(Ms.) No.47 Commercial Taxes and Registration (J1) Department dated 19.02.2020.

3. Considering the above submissions made by the learned Senior Counsel and also the undertaking given by the petitioner, without prejudice to the contentions raised by either parties, the registering authority is directed to register the deed of conveyance in respect of the subject property after receiving necessary stamp duty and the registration charges. The petitioner shall file undertaking affidavit before the



4. It is represented by Mr.S.Silambanan, Additional Advocate General that similar matters in WP.Nos.18188 of 2020, 7406, 7409 & 7413 of 2021 are already pending before the Hon'ble Division Bench of this Court and requested to tag the present writ petition along with the above connected matters for common adjudication. 5. Therefore, Registry is directed to place this writ petition along with above writ petitions after getting appropriate orders from the Hon'ble Chief Justice."

I am inclined to adopt the very same approach.

4.It is not in dispute that the stamp duty as well as the registration charges have been already paid as per the current norms on the sale deed dated 27.09.2023. There will be direction to the registering authority to conclude the registration formalities and release the document to the petitioner herein. This will of course subject to the



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affidavit of undertaking to be executed by the petitioners on the same lines as contemplated in Paragraph No.3 of the order dated 12.01.2022 made in W.P.No.21977 of 2021.

5.Notice.

sd/-
15/11/2023

/ TRUE COPY /

17/11/2023
Sub-Assistant Registrar (C.S.)
Madurai Bench of Madras High Court,
Madurai - 625 023.

IAS
TO
1 THE JOINT 1 SUB REGISTRAR DINDIGUL,
DISTRICT REGISTRAR OFFICE, DINDIGUL

2 THE INSPECTOR GENERAL OF REGISTRATION,
O/O.INSPECTOR GENERAL OF REGISTRATION,
NO.100, SANTHOME HIGH ROAD,
CHENNAI-28

3 PRINCIPAL SECRETARY TO THE REGISTRATION DEPARTMENT,
SECRETARIAT, FORT ST.GEORGE, CHENNAI-09

4 STATE OF TAMIL NADU REPRESENTED BY ITS SECRETARY,
REGISTRATION DEPARTMENT, SECRETARIAT,
FORT ST. GEORGE, CHENNAI-600 009

+1 CC to M/s.LAKSHMI KUMARAN AND SRIDHARAN, Advocate (SR-16336[I]
dated 16/11/2023)



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ORDER
IN
WMP(MD) No.23234 of 2023
IN
WP(MD) No.27055 of 2023
Date :15/11/2023

SA/SAR. /17.11.2023/7P/6C

Madurai Bench of Madras High Court is issuing certified copies in this format from 17/07/2023.