BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.12.2023

CORAM

**THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM**
**AND**
**THE HON'BLE MR.JUSTICE V.LAKSHMINARAYANAN**

W.A.(MD).No.2069 of 2023
and C.M.P.(MD).No.16568 of 2023

1.State of Tamil Nadu,
Rep. by its Secretary,
Department of Commercial Taxes and Registration,
Fort St. George,
Chennai – 600 009.

2.The Inspector General of Registration,
Santhome High Road,
Santhome, Chennai.

3.The District Registrar,
Madurai.

4.The Sub Registrar,
Office of the Sub Registrar,
Thirupparankundram,
Madurai. .. Appellants/Respondents

Vs.

M/s.Anantha Polyproducts Private Limited,
Rep. by its Managing Director,

Mr.A.Sundaralingam,
117-118, SIDCO Industrial Estate,
Kappalur, Madurai – 625 008. ...Respondent/Writ Petitioner

**PRAYER:** Writ Appeal filed under Clause 15 of Letters Patent, praying to set aside the order dated 16.10.2023 in W.P.(MD).No.25050 of 2023 on the file of this Court.

For Appellants : Mr.Veerakathiravan
Additional Advocate General
assisted by Mr.S.Shanmugavel
Additional Government Pleader

For Respondent : Mr.J.Hariharan
for M/s.K.V.Law Firm

**JUDGMENT**

**(Judgment of the Court was delivered by S.M.SUBRAMANIAM,J.)**

The Writ Appeal has been instituted by the State questioning the validity of the interim order dated 16th October, 2023 in W.P.(MD) No. 25050 of 2023.

2. The appeal has been filed mainly on the ground that the respondent presented the sale certificate issued by the Authorized Officer under the

SARFAESI Act under Section 17 of the Registration Act, 1908. Once a document is presented for registration under Section 17 of the Registration Act, then the Presentent is liable to pay stamp duty as applicable. In such an event, the procedures as contemplated under Sections 32 to 35 of the Registration Act is to be followed by the registering authority.

3. Learned Additional Advocate General made a submission that in the present case the Presentent presented the document under Section 17 of the Act and therefore, stamp duty is recoverable.

4. Learned counsel for the respondent opposed the said contention by stating that the bank presented the sale certificate for registration and therefore, the presentation is to be construed under Section 89(4) of the Registration Act warranting no stamp duty.

5. Learned Additional Advocate General furnished the copy of the photograph to establish that the representative of the respondent presented the document for registration in the Office of the Sub-Registrar. However, the learned counsel for the respondent made a submission that the

Authorized Officer will send the sale certificate to the registering authority and the registering authority shall make entries in Book – I as contemplated under Section 89(4) of the Act.

6. In view of the submission made by the respondent, we permit the respondent to send the sale certificate through the Authorized Officer in the manner contemplated under Section 89(4) of the Act, enabling the registering authority to make necessary entries in Book – I by following the procedures as contemplated under Section 89(4). In such an event, no stamp duty is payable. If the respondent has chosen to present it or represent the document already returned, then he is liable to pay stamp duty as applicable. The parties are at liberty to raise all other grounds in the main Writ Petition.

7. With these clarifications the Writ Appeal stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

**(S.M.S.,J.) (V.L.N.,J.)**
**11.12.2023**

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

To

1.The Secretary,
Department of Commercial Taxes and Registration,
State of Tamil Nadu,
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Madurai.

**S.M.SUBRAMANIAM,J.**
**and**
**V.LAKSHMINARAYANAN,J.**

SJ

W.A.(MD).No.2069 of 2023

11.12.2023