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W.P.No.1669 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18..04..2024
Coram

THE HON'BLE MR JUSTICE N.SATHISH KUMAR

Writ Petition No.1669 of 2023
and W.M.P. No.1774 of 2023

Thirumalai

..... Petitioner

-Versus-

- 1.The Sub Registrar,
Sub Registrar Office,
Thandarampattu, Thiruvannamalai District.
- 2.The Special Deputy Collector (Stamps),
District Collector Office, Vellore.
- 3.Special Thasildhar (Deficit Stamp Duty),
Thiruvannamalai.
- 4.Inspector General of Registration,
Registration Department,
Santhome, Chennai.

..... Respondents

Petition filed under Article 226 of The Constitution of India, praying to issue a Writ of Mandamus directing the respondents to release the sale deed bearing document No.777/2012 dated 22.12.2011 registered on the file of the 1st respondent forthwith.



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For Petitioner : Mr.V.Jayaprakash Narayanan

*For Respondent (s) : Mr.P.Anandhakumar, GA
R2 – No appearance*

ORDER

This writ petition has been filed seeking a writ in the nature of mandamus, directing the respondents to release the sale deed bearing Doc.No.777 of 2012 dated 22.12.2011 registered on the file of the 1st respondent forthwith.

2. It is the case of the petitioner that he purchased a small piece of agricultural punja land measuring an extent of 52 cents (0.21.0 Ares) comprised in Perayampattu village from one Kullu and others on 22.12.2011 through a registered sale deed for a valuable consideration. The said sale deed was registered as Doc.No777 of 2012 on the file of the 1st respondent. The grievance of the petitioner is that even though the sale deed was registered by the 1st respondent, the document has not been released yet, and it was retained by the registering authority on the ground that the petitioner paid insufficient stamp duty. On enquiry, the petitioner was informed orally that he should pay a sum of Rs.25,703/- being deficit stamp and interest duty. Hence, the present writ petition.



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3. A counter affidavit has been filed by the second respondent *inter-alia* contending that the document was referred under Section 47-A of the Stamp Act and thereafter amount of stamp duty payable was determined. The proceedings under Section 47-A of the Stamp Act was not challenged by way of appeal and only a representation was given.

4. Heard both sides.

5. Considering the factum that proceedings under Section 47-A of the Stamp Act has already reached its finality and the same was not challenged by the petitioner by way of appeal, the petitioner cannot as a matter of right seek a direction for the release of his document which was impounded merely based on his representation when the amount of deficit stamp duty has already been determined without payment of deficit stamp duty and interest as per law. Therefore, this court is of the view that the writ petition is not at all maintainable and the same is liable only to be dismissed.

In the result, the writ petition is dismissed. No costs. Consequently, connected WMP is closed.

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Index : yes / no
Neutral Citation : yes / no
Speaking / Non Speaking Order
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N.SATHISH KUMAR.J.,

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