



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 19.02.2024

Coram:

THE HONOURABLE MR.JUSTICE P.VELMURUGAN

W.M.P.No.2009 of 2024
in
W.P.No.35456 of 2023

1. The Government of Tamil Nadu,
Represented by its Secretary,
Commercial Taxes and Registration Department,
Secretariat,
Fort St.George, Chennai-600 009.
2. The Inspector General of Registration,
No.100, Santhome High Road,
Chennai-600 028.

.. Petitioners

Vs.

1. Confederation of Real Estate Developer's
Association of India (CREDAI) Chennai,
Represented by its Authorised Signatory,
8E, 8th Floor, Century horised (560-562),
Anna Salai, Teynampet, Chennai-600 018.
2. Pushkar Properties Private Limited,
Represented by its Authorized Signatory,
F205, 1st Street, Block F,
Anna Nagar, Chennai-600 102.
3. Navin Housing & Properties (P) Ltd.,
Represented by its Authorised Signatory,

Page No.1/24



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

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Navin's Triumph,
802 & 804, Anna Salai,
Nandanam, Chennai-600 035.

.. Respondents

This Writ Miscellaneous Petition is filed under Article 226 of the Constitution of India, praying to decide the preliminary issue of maintainability of the writ petition (W.P.No.35456 of 2023) instituted by the Association, pending disposal of the Writ Petition.

For petitioners: Mr.P.Wilson, Senior Counsel,
assisted by Mr.B.Vijay, Addl.G.P.

For respondents: Mr.R.Parthasarathy, Senior Counsel
for Mr.Abishek Jenasenan

ORDER

The respondents herein have filed the main Writ Petition praying for issuance of Writ of Certiorari to call for the records of the first respondent in G.O.(Ms).No.131, Commercial Taxes and Registration (J1) Department, dated 01.12.2023 and quash the same.

2. Pending the above Writ Petition, this W.M.P. is filed for deciding the preliminary issue of maintainability of the above Writ petition.

3. The facts in a nut-shell as is evident from the affidavit filed in support of this W.M.P. are as follows:

Page No.2/24



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

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(a) The Writ Petition filed by the Association challenging the statutory Notification issued by the State reducing the stamp duty in exercise of power conferred by Clause-A of sub-section 1 of the Section 9 of the Indian Stamp Act, 1899, which is per-se not maintainable.

(b) The State Government had issued G.O.Ms.No.131, Commercial Taxes and Registration Department, dated 01.12.2023, whereby, the rate of stamp duty had been reduced in respect of registration of deeds of first sale and fixation of composite value for the flats/apartments.

(c) An Association had challenged the Notification on behalf of its members through a 'class action'. An Association or a Society cannot be treated as a 'person aggrieved' to institute the Writ Petition to enforce its fundamental rights.

(d) The first respondent/CREDAI has no locus-standi to challenge the Notification reducing the stamp duty. The reduction of stamp duty made by the State Government would benefit individual purchasers of flat/apartments and hence, the Association of persons/society cannot maintain the Writ Petition.

(e) The preliminary objection as to the maintainability of the Writ petition filed by the CREDAI goes to the root of the matter and hence, the Writ Petition has to be dismissed in-limine.

Page No.3/24



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

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(f) The first respondent neither furnished the list of members, nor filed any resolution authorising an authorised signatory to institute the writ petition on behalf of its members.

(g) A registered Association can maintain a Writ Petition on behalf of the members taking its cause of its members only, if the members themselves are unable to approach the Court by reason of poverty or disability or socially or economically in a disadvantaged position.

3. The first respondent/CREDAI has filed counter affidavit inter-alia stating as follows:

(i) The present W.M.P. is only to delay and prolong the final adjudication of the Writ petition and is filed when the Writ petition is listed for final disposal.

(ii) Though the said G.O.Ms.No.131 had been issued to reduce the rate of stamp duty, it is actually only to substantially increase the stamp duty payable for sale of apartments and UDS in lands.

(iii) The first respondent herein (CREDAI) is a Society registered under the Tamil Nadu Societies Registration Act, and one of its objectives is to take effective steps including the filing of petitions through various Courts to protect the interest of the industry and members of CREDAI. Hence, the Writ Petition is



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

maintainable.

(iv) The increase the value of stamp duty charge not only adversely affect individual purchasers of the apartment, but also the business of the developers as well as the apartments that are proposed to be sold is suddenly suffering from substantially enhanced stamp duty charges. The first respondent/CREDAI being a Society of developers, is entitled to maintain the Writ Petition.

(v) In yet another Writ Petition filed by the very same CREDAI, the objection regarding locus of the Society was raised and this Court rejected the said Writ Petition on 18.12.2023 observing that the impugned Circular therein was set aside.

(vi) The second and third respondents herein are members of the first respondent/Society and also individual developers who have filed the present Writ Petition and that the bye-laws of the first respondent-CREDAI itself authorised the Society to sue to protect the interests of its members. Further, forcing the members of the first respondent to file individual writ petition on identical grounds will lead to nothing but multiplicity of entirely unnecessary proceedings.

(vii) In any case, the first respondent-CREDAI had actually established its case to maintain the Writ Petition.

Page No.5/24



WEB COPY



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

4. Learned Senior Counsel appearing for the petitioners/State, assisted by the learned Additional Government Pleader submitted that the State Government has issued G.O.Ms.No.131, Commercial Taxes and Registration Department, dated 01.12.2023, whereby, the stamp duty was reduced in the rates in respect of the registration of deeds of first sale and fixation of composite value for the flats/apartment. The first respondent pleader in the affidavit filed in support of the writ petition that the CREDAI had been registered as a Society under the Tamil Nadu Societies Registration Act, 1975, which consists of total membership of over 200 active associates and is involved in projecting and protecting the common interest of its members. An association or a society cannot be treated as a 'person aggrieved' to institute writ petitioner under Article 226 of the Constitution of India to enforce its fundamental rights.

5. Learned Senior Counsel further contended that the first respondent/Association has no locus-standi to challenge the Notification reducing the stamp duty. The concept of composite value for the flats/apartments and reduction of stamp duty has not been assailed by any individual persons. The reduction of stamp duty made by the State Government would benefit individual purchases of flats/apartments. As a consequence, an association of



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

persons/society, cannot maintain the Writ Petition under Article 226 of the enforcement of the rights of its members. The members of the first respondent/Association are carrying on commercial real estate business and individual members have no difficulty in approaching this Court by way of Writ Petition, inasmuch as they are not in economically disadvantageous position to institute separate writ petition. The petitioners state that the Association has not been affected by the impugned Notification and they cannot have any legal right. Further, the Association cannot maintain a Writ Petition, as it has no fundamental right under Article 32 of the Constitution of India. The preliminary objection as to the maintainability of the writ petition filed by the Association goes to the deep of the matter and the Writ Petition filed by an Association or Society challenging the statutory Notification issued by the State is per-se not maintainable and deserves to be dismissed in-limine. The deponent of the affidavit filed in support of the Writ petition did not plead as to on what capacity he had been representing the second and third respondents herein to maintain the Writ Petition.

6. A registered Association can maintain a Writ Petition under Article 226 of the Constitution of India, on behalf of the members taking its cause of its members only, if the members themselves are unable to approach the Court by



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

WEB COPY

reason of poverty or disability or socially or economically in a disadvantageous position. In this regard, the learned Senior Counsel appearing for the petitioners relied on the following decisions:

(i) The Managing Director, Tamil Nadu Water Supply and Drainage Board and another Vs. Tamil Nadu Kudineer Vadikal Variya Oozhiyar Sangam (2010 (2) CWC 740 (DB)):

"3. The learned counsel appearing for the Appellant has relied upon the decision is Tamilaga Asiriyar Koottani, represented by the General Secretary, V.Annamalai Vs. The Government of Tamil Nadu, represented by its Secretary, 2005 (3) MLJ 252 In the said decision, direction given to fill up the posts of Headmasters in the upgraded schools from Headmasters in Elementary Schools was challenged by the Association for teachers wherein the Hon'ble First Bench of this Court has held as follows:

"15. In our opinion, if any Educational Institution or Headmasters or teacher is aggrieved by the impugned G.O.Ms.No.13, dated 9.2.2005, they can file a Writ petition in this Court challenging the same, but the Appellant Association had no locus standi in the matter. It cannot be said that the Educational Institutions or Headmasters are so poor that they are unable to approach this Court. If any particular Educational Institution or Headmaster has a grievance against the impugned G.O.Ms.No.13, dated 9.2.2005, it is for such person to file a Writ Petition or Writ Appeal, and not for any Association. The Writ Appeal is dismissed on the ground of lack of locus-standi. The Writ Petition is dismissed for the same reason. W.A.M.P.No.1384 of 2005 is dismissed."



WEB COPY



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

5. In such view of the matter, in our considered opinion, the order of the learned Single Judge cannot be sustained on the ground of maintainability of the Writ Petition by the association of the employees. It is no doubt true that as and when the individual employees are affected by any order passed, it is for them to work out their remedies in the manner known to law."

(ii) Tamil Nadu Co-operative Subordinate Officers' Association Vs
Government of Tamil Nadu and others (2003 (3) CTC 193):

"11. With regard to the first objection, viz., the petitioner/Association neither have locus-standi nor any cause of action, it is trite law that technical flaw will not be allowed to defeat the cause the petitioner seeks to justify. Broader conception of locus standi and liberal approach to procedural technicalities has obtained the seal of the Apex Court long back, vide *Mumbai Kamgar Sabha Vs. Abdulbhai Faizullabhai*, AIR 1976 SC 1455. This Court is concerned only on the substance of the matter and not the formal defects. Procedure prescriptions are handmaids, not mistresses, of justice and failure of fair play is the spirit in which Courts must view processual deviances. Representative actions and the broadened forms of legal proceedings are in keeping with the current accent on justice to the common man and a necessary disincentive to those who wish to bypass the real issues on the merits by suspect reliance on peripheral, procedural shortcomings. Article 226 of the Constitution of India, viewed in wider perspective, may be amenable to ventilation of collective or common grievances, as distinguished from assertion of individual rights, although the traditional view, backed by precedents has opted for the narrower alternative. Public interest is promoted by a spacious construction



WEB COPY



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

of locus-standi in our socio-economic circumstances and conceptual latitudinarianism permits taking liberties with individualisation of the right to invoke the higher Courts where the remedy is shared by a considerable number, particularly, when they are weak. Less litigation, consistent with fair process, is the aim of adjectival law."

(iii) Umesh Chand Vinod Kumar and others Vs. Krishi Utpadan Mandi Samiti, Bharathana and another (AIR 1984 Allahabad 46):

"20. To summarise, the position appears to be that an association of persons, registered or unregistered, can file a petition under Article 226 for enforcement of the rights of its members as distinguished from the enforcement at its own rights--

(1) In case members of such an association are themselves unable to approach the court by reason of poverty, disability or socially or economically disadvantaged position "little Indians".

(2) In case of a public injury leading to public interest litigation provided the association has some concern deeper than that of a way-farer or a busybody i.e. it has a special interest in the subject-matter.

(3) Where the rules or regulations of the association specifically authorise it to take legal proceedings on behalf of its members, so that any order passed by the Court in such proceedings will be binding on the members.

45. Our answer to the referred questions is as follows:-

A.1. The position appears to be that an association of persons, registered or unregistered, can file a petition under Article 226 for enforcement of the



WEB COPY



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

rights of its members as distinguished from the enforcement of its own rights--

(1) In case members of such an association are themselves unable to approach the Court by reason of poverty, disability or socially or economically disadvantaged position ("little Indians").

(2) In case of a public injury leading to public interest litigation; provided the association has some concern deeper than that of a way-farer or a busybody i.e. it has a special interest in the subject matter."

(iv) Muhinder Kumar Gupta and others Vs. Union of India (1995 (1) SCC 85):

"6. Under these circumstances, we find no arbitrariness or unjustness in prescription of the guidelines for the eligibility criteria. The second writ petition stands liable to be dismissed on the sole ground that the Association cannot file a writ petition as it has no fundamental right under Article 32 of the Constitution. One of the petitioners/appellants has claimed as having partnership, but the details thereof have not been given. We, therefore, dismiss the appeal as well as the writ petitions with costs quantified at Rs.20,000/- each."

(v) Tamilaga Asiriyar Koottani Vs. The Government of Tamil Nadu and others (2005 Writ L.R. 389):

"15. In our opinion, if any Educational Institution or Headmaster or Teacher is aggrieved by the impugned G.O.Ms.No.13, dated 9.2.2005, they can file a Writ petition in this Court challenging the same, but the Appellant-Association had no locus standi in the matter. It cannot be said that the Educational Institutions or Headmasters are so poor that they are unable to approach this Court. If any



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

particular Educational Institution or Headmaster has a grievance against the impugned G.O.Ms.No.13, dated 9.2.2005, it is for such person to file a Writ Petition or Writ Appeal, and not for any Association. The Writ Appeal is dismissed on the ground of lack of locus-standi. The Writ Petition is dismissed for the same reason. W.A.M.P.No.1384 of 2005 is dismissed."

(vi) Jasbhai Motibhai Desai Vs. Roshan Kumar (1976 (1) SCC 671):

"33. Other instances of a restricted interpretation of the expression "person aggrieved" are furnished by *R. v. Bradford-on-Avon Urban District Council ex parte Boulton* [(1964) 2 All ER 492] ; *Gregory v. Camden London Borough Council* [(1966) 1 WLR 899] ; *R. v. London O.S. ex parte Westminster Corporation* [(1951) 2 KB 508] ; *Regina v. Cardiff Justices ex parte Cardiff Corporation* [(1962) 2 QB 436]."

"34. This Court has laid down in a number of decisions that in order to have the locus standi to invoke the extraordinary jurisdiction under Article 226, an applicant should ordinarily be one who has a personal or individual right in the subject-matter of the application, though in the case of some of the writs like habeas corpus or quo warranto this rule is relaxed or modified. In other words, as a general rule, infringement of some legal right or prejudice to some legal interest inhering in the petitioner is necessary to give him a locus standi in the matter, (see *State of Orissa v. Madan Gopal Rungta* [1951 SCC 1024 : AIR 1952 SC 12 : 1952 SCR 28] ; *Calcutta Gas Co. v. State of W.B.* [AIR 1962 SC 1044 : 1962 Supp (3) SCR 1] ; *Ram Umeshwari Suthoo v. Member, Board of Revenue, Orissa* [(1967) 1 SCA 413] ; *Gadde Venkateswara Rao v. Government of A.P.* [AIR 1966 SC 828 : (1966) 2 SCR 172] ; *State of*



WEB COPY



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

Orissa v. Rajasaheb Chandanmall [(1973) 3 SCC 739]
; *Satyanarayana Sinha Dr v. S. Lal & Co.* [(1973) 2
SCC 696 : (1973) SCC (Cri) 1002])."

"**35.** The expression "ordinarily" indicates that this is not a cast-iron rule. It is flexible enough to take in those cases where the applicant has been prejudicially affected by an act or omission of an authority, even though he has no proprietary or even a fiduciary interest in the subject-matter. That apart, in exceptional cases even a stranger or a person who was not a party to the proceedings before the authority, but has a substantial and genuine interest in the subject-matter of the proceedings will be covered by this rule. The principles enunciated in the English cases noticed above, are not inconsistent with it. "

"**36.** In the United States of America, also, the law on the point is substantially the same.

No matter how seriously infringement of the Constitution may be said called into question said, Justice Frankfurter in *Coleman v. Miller* [(1939) 307 US 433] "

"this is not the tribunal for its challenge except by those who have some specialised interest of their own to vindicate apart from a political concern which belongs to all." To have a "standing to sue", which means locus standi to ask for relief in a court independently of a statutory remedy, the plaintiff must show that he is injured, that is, subjected to or threatened with a *legal wrong*. Courts can intervene only where legal rights are invaded. [*Chapman v. Sheridan Wyoming Coal Co.*, 338 US 621] "Legal wrong" requires a judicially enforceable right and the touchstone to judiciability is injury to a legally protected right. A nominal or a highly speculative adverse affect [*American Jurisprudence*, Vol. 2d ss 575, p. 334 ; *Joint Anti Fascist Refugee Committee v. McGarth*, 341 US 123] on the interest or



WEB COPY



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

right of a person has been held to be insufficient to give him the "standing to sue" for judicial review of administrative action. [*United States Cane Sugar Refiners' Assn. v. McNutt*, 138 F 2nd 116 : 158 ALR 849] Again the "adverse affect" requisite for "standing to sue" must be an "illegal effect". [*United States v. Storer Broadcasting Co.*, 351 US 192] Thus, in the undermentioned cases, it was held that injury resulting from lawful competition not being a legal wrong, cannot furnish a "standing to sue" for judicial relief. [*Kansas City Power & Light Co. v. McKay*, 225 F 2d 924 (1955), cert denied 350 US 884 (1955).]

"37. It will be seen that in the context of locus standi to apply for a writ of certiorari, an applicant may ordinarily fall in any of these categories: (i) "person aggrieved"; (ii) "stranger"; (iii) busybody or meddlesome interloper. Persons in the last category are easily distinguishable from those coming under the first two categories. Such persons interfere in things which do not concern them. They masquerade as crusaders for justice. They pretend to act in the name of pro bono publico, though they have no interest of the public or even of their own to protect. They indulge in the pastime of meddling with the judicial process either by force of habit or from improper motives. Often, they are actuated by a desire to win notoriety or cheap popularity; while the ulterior intent of some applicants in this category, may be no more than spoking the wheels of administration. The High Court should do well to reject the applications of such busybodies at the threshold."

"38. The distinction between the first and second categories of applicants, though real, is not always well-demarcated. The first category has, as it were, two concentric zones; a solid central zone of certainty, and a grey outer circle of lessening certainty



WEB COPY



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

in a sliding centrifugal scale, with an outermost nebulous fringe of uncertainty. Applicants falling within the central zone are those whose legal rights have been infringed. Such applicants undoubtedly stand in the category of "persons aggrieved". In the grey outer circle the bounds which separate the first category from the second, intermix, interfuse and overlap increasingly in a centrifugal direction. All persons in this outer zone may not be "persons aggrieved".

"39. To distinguish such applicants from "strangers", among them, some broad tests may be deduced from the conspectus made above. These tests are not absolute and ultimate. Their efficacy varies according to the circumstances of the case, including the statutory context in which the matter falls to be considered. These are: Whether the applicant is a person whose legal right has been infringed? Has he suffered a legal wrong or injury, in the sense, that his interest, recognised by law, has been prejudicially and directly affected by the act or omission of the authority, complained of? Is he a person who has suffered a legal grievance, a person "against whom a decision has been pronounced which has wrongfully deprived him of something or wrongfully refused him something, or wrongfully affected his title to something?"

Has he a special and substantial grievance of his own beyond some grievance or inconvenience suffered by him in common with the rest of the public? Was he entitled to object and be heard by the authority before it took the impugned action? If so, was he prejudicially affected in the exercise of that right by the act of usurpation of jurisdiction on the part of the authority? Is the statute, in the context of which the scope of the words "person aggrieved" is being considered, a social welfare measure designed to lay down ethical or professional standards of conduct for



WEB COPY



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

the community? Or is it a statute dealing with private rights of particular individuals?"

"**46.** In paragraph 7 of the writ petition, he has stated his cause of action, thus:

The petitioner submits that he owns a cinema theatre in Mohmadabad which has about a small population of 15,000 persons as stated above and there is no scope for more than one cinema theatre in the town. He has, therefore, a commercial interest in seeing to it that other persons are not granted a no-objection certificate in violation of law."

"**47.** Thus, in substance, the appellant's stand is that the setting up of a rival cinema house in the town will adversely affect his monopolistic commercial interest, causing pecuniary harm and loss of business from competition. Such harm or loss is not wrongful in the eye of law, because it does not result in injury to a legal right or a legally protected interest, the business competition causing it being a lawful activity. Juridically, harm of this description is called *damnum sine injuria*, the term *injuria* being here used in its true sense of an act contrary to law. The reason why the law suffers a person knowingly to inflict harm of this description on another, without holding him accountable for it, is that such harm done to an individual is a gain to society at large."

"**49.** It is true that in the ultimate analysis, the jurisdiction under Article 226 in general, and certiorari in particular is discretionary. But in a country like India where writ petitions are instituted in the High Courts by the thousand, many of them frivolous, a strict ascertainment, at the outset, of the standing of the petitioner to invoke this extraordinary jurisdiction, must be insisted upon. The broad guidelines indicated by us, coupled with other well-established self-devised rules of practice, such as the availability of an alternative remedy, the conduct of the petitioner etc. can go a long way to help the courts in weeding out a



WEB COPY



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

large number of writ petitions at the initial stage with consequent saving of public time and money."

(vii) 2000 (1) SCC 633 (Duncans Industries Ltd. Vs. State of U.P) :

"13. For the reasons stated above, we are of the considered opinion that the vendor as per the conveyance deed dated 9-6-1994 has conveyed the title it had not only in regard to the land in question but also to the entire fertilizer business on "as is where is" condition including the plant and machinery standing on the said land. Therefore, the authorities below were totally justified in taking into consideration the value of these plant and machineries along with the value of the land for the purpose of the Act."

(viii) Tamil Nadu Survey Officers Union (Central) Vs. The Government of Tamil Nadu and others - W.P.No.10465 of 2020, dated 28.04.2022 (Madras High Court):

"13. In the judgment dated 28.03.2018 in W.A.No.1792 of 2017 (The Secretary to Government, Chennai-9 and others Vs. The Tamil Nadu Higher Secondary Vocational Teachers Association), the Hon'ble Division Bench has observed that "There is no question of entertaining the writ petition at the instance of the Association in a Service Matter and directing the Government to grant the benefits to the members of the Association. Nothing prevented the employees who worked as Vocational Instructors to approach the Court for appropriate relief. Since it is a service matter, the concerned employee has to approach the Court. There is no locus standi for the Association to approach the Court for the purpose of giving service benefits to its members. ..."



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

WEB COPY

Thus, relying upon the above decisions, the learned Senior Counsel prayed that this W.M.P. may be allowed, thereby, the Writ Petition may be dismissed as not maintainable.

7. The learned Senior Counsel appearing for the respondents/writ petitioners contended that though the impugned G.O.Ms.No.131, dated 01.12.2023 has been issued ostensibly to reduce the rate of stamp duty, its actual impact is only to substantially increase the stamp duty payable for sale of apartments and UDS in India. The first respondent is a Society registered under the provisions of the Tamil Nadu Societies Registration Act, 1975 and one of its stated objectives is to "11. To take effective steps including the filing of petitions through various courts to protect the interest of the industry and members of CREDAI CHENNAI." Therefore, the members of the first respondent-Society have specifically empowered the Society to sue on their behalf to protect the interests of the members and any judgment obtained by the first respondent-Society will therefore bind all its members. Therefore, the first respondent-Society is well entitled to maintain the present Writ Petition.

8. The learned Senior Counsel appearing for the respondents/writ petitioners also submitted that by issuing the impugned G.O., introducing



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

'composite value' and stamp duty thereupon, the Government has actually increased the value of stamp duty charges to be paid. Such an increase not only adversely affects the individual purchasers of the apartment, but also the business of the developers as well as the apartments that are proposed to be sold is suddenly suffering from a substantially enhanced stamp duty charge.

9. The learned Senior Counsel appearing for the respondents also contended that in another Writ Petition filed by the very same first respondent-Society, the very same objection regarding *locus* of the Society, was raised as an objection and this Court rejected the same, in para 26 of the order dated 18.12.2023.

10. The learned Senior Counsel appearing for the writ petitioners further submitted that this Court has already dealt with a similar objection taken by the Government and rejected the same unequivocally. To the best of the knowledge of the first respondent-Society, no appeal has been filed against the said order and it has reached finality. Therefore, the ratio-decidenti expressed by this Court in the said judgment will apply squarely to the facts of the present case and the first respondent-Society is well entitled to file the present Writ Petition as here also, the primary ground raised by the first respondent/Society is violation of statutory conditions.



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

WEB COPY

11. The learned Senior Counsel also stated that it is relevant as to whether the members of the first respondent-Society are having any difficulty in approaching this Court. Firstly, the second and third respondents are members of the first respondent/Society and also individual developers who have filed the present Writ petition. Next, the bye-laws of the first respondent-Society themselves authorise the Society to sue to protect the interests of its members. Lastly, forcing the members of the first respondent-Society to file individual writ petitions on identical grounds will lead to nothing but multiplicity of entirely unnecessary proceedings. The first respondent-Society has filed its list of members along with necessary authorisation in the Writ Paper book itself. Hence, he prayed that this W.M.P. may be dismissed.

13. Heard both sides and perused the materials available on record.

14. The respondents herein have filed the Writ Petition praying for issuance of a Writ of Certiorari to call for the records of the first respondent in G.O.(Ms).No.131, Commercial Taxes and Registration (J1) Department, dated 01.12.2023 and quash the same. Pending the Writ petition the respondents in the Writ Petition (State) has filed the present W.M.P. to decide the preliminary issue regarding the locus-standi to file the Writ Petition challenging the said G.O.

15. Though the learned Senior Counsel appearing for the petitioners/State



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

mainly challenges the locus-standi of the respondents herein to file the Writ petition on the ground that the first writ petitioner is only an Association and is not an aggrieved party/affected party. Therefore, the Association (i.e. CREDAI) cannot challenge the order and he also placed reliance on the various decisions mentioned supra. Since it is only a petition to decide the maintainability of the Writ Petition, this Court does not want to express its view regarding the merits of the Writ Petition.

16. Though admittedly, the respondents herein who are the writ petitioners, are the CREDAI being the first writ petitioner and the second and third writ petitioners are the developers. Paragraph 2 of the affidavit filed in support of the Writ Petition states that the first writ petitioner has filed the Writ petition to protect the interest of its members and the second and third writ petitioners are reputed real estate developers operating in Tamil Nadu State.

17. A bare perusal of the impugned G.O., particularly paragraph 3 shows that, "The Inspector General of Registration has also stated that the issue of fixing composite value for the flats/apartments was discussed in a consultative meeting held with the promoters of flats/apartments on 27.07.2023, 07.09.2023 and 12.09.2023 and they agreed to this in principle, but they requested to fix the stamp duty at a reduced rate on par with Karnataka State."



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

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18. The learned Senior Counsel appearing for the petitioners in the present W.M.P. stated that in order to only reduce the stamp duty, the impugned G.O. had been issued, giving the benefit to marginalised community and those who have invested in the flats/apartments. There will be no loss to them.

19. However, the learned Senior Counsel appearing for the respondents/writ petitioners submitted that even though this is only a reduction in stamp duty, but on a conjoint reading of the impugned G.O., it is clear that they are collecting more amount as stamp duty. The learned Senior Counsel further submitted that in the circular, it is stated that the promoters agreed to fix composite value for the flats/apartments, but the writ petitioners have never been issued with any notice or heard. The individuals have been invited to give their suggestions. However, the first writ petitioner is the Association (CREDAI) and it has been authorised to safeguard the interest of their members. The second and third writ petitioners are the promoters of land and therefore, they are aggrieved parties/interested parties/affected parties. Since the respondents herein/writ petitioners have challenged the G.O. in the Writ Petition, which violates the statute, the person aggrieved can challenge the said G.O., and therefore, it cannot be stated that the writ petitioners are not affected parties/aggrieved parties/interested parties and they have no locus-standi to



Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

challenge the G.O.

20. However, without expressing any view of the merits of the case, this Court finds that the decisions referred to by the learned Senior Counsel appearing for the petitioners herein, are not applicable to the present case on hand and the respondents/writ petitioners are the aggrieved parties/interested parties/affected parties, and they can challenge the impugned G.O. and the Writ Petitioners have locus-standi and the writ petition will be decided on merits after hearing both sides. Therefore, this Court finds that the writ petitioners have got locus-standi to file the Writ Petition. Accordingly, this W.M.P. is dismissed. Registry is directed to list the Writ Petition in the usual course.

19.02.2024

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Order dated 19.02.2024
in W.M.P.No.2009 of 2024
in W.P.No.35456 of 2023

P.VELMURUGAN, J

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W.M.P.No.2009 of 2024

in

W.P.No.35456 of 2023

19.02.2024