IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.12.2024

CORAM

THE HON'BLE Mr. JUSTICE S.S.SUNDAR
AND
THE HON'BLE Mr. JUSTICE P.DHANABAL

W.A.No.2994 of 2024
AND
C.M.P.No.22463 of 2024

1.The Inspector General of Registration
O/o.The Inspector General of Registration
Santhome High Road, Chennai 600 004

2.The Sub Registrar
Kodambakkam, Chennai .. Appellants

Vs.

1.I.Abrar Mohamed Abdullah

2.The Authorized Officer
Housing Development Finance Corporation Limited
2nd Floor, ITC Centre
760, Anna Salai, Chennai-2 .. Respondents

Writ Appeal filed under Clause 15 of the Letters Patent, against the order dated 29.08.2023 passed by the learned Single Judge in W.P.No.7690 of 2023.

For Appellants	:	Mr.B.Vijay Additional Government Pleader
For 1st Respondent	:	Mr.Srinath Sridevan
For 2nd Respondent	:	No appearance

JUDGMENT

(Delivered by S.S.SUNDAR, J.)

This writ appeal is directed against the order of the learned Single Judge dated 29.08.2023 passed in W.P.No.7690 of 2023 filed by the 1st respondent.

2. The writ petition filed by the 1st respondent and other writ petitions filed by different individuals for identical relief, was disposed of by a common order of the learned Single Judge dated 29.08.2023, following the legal position reiterated by the Hon'ble Supreme Court. The subject matter pertains to the filing of the sale certificate. The question is whether the sale certificate can be filed under Section 89(4) of the Registration Act, without recovering the stamp duty.

3. The law as settled by the Hon'ble Supreme Court is that the sale certificate is not compulsorily registerable and only when the sale certificate is presented for registration, stamp duty has to be insisted. The learned Single Judge held that the submission of the learned Additional Advocate General that there will be huge revenue loss to the State deserves no consideration, in view of the law laid down by the Hon'ble Supreme Court and a further direction was also issued to the registering officer that whenever a sale certificate is presented for the purpose of registration under Section 17 of the Registration Act, 1908, the sale certificate shall be registered by recovering the required stamp duty.

4. The writ appeal preferred by the Sub Registrar in W.A.No.1058 of 2024 was dismissed by a Division Bench of this Court on 30.07.2024, directing the appellant therein to file the sale certificate under Section 89(4) of the Registration Act, 1908, within a period of four weeks. In view of the fact that this Court has already dismissed the appeal arising out of the same order rejecting the claim of the appellants, this appeal is also liable to be dismissed. Accordingly, this writ appeal stands dismissed, as the direction is already issued to the Sub Registrar concerned to file the sale certificate in terms of Section 89(4) of the Registration Act, 1908, within a period of four weeks, if the sale certificate is communicated already. No costs. Connected C.M.P. is closed.

[S.S.S.R.,J.] [P.D.B., J.]
06.12.2024

Index : Yes/No
Neutral Citation : Yes/No
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AND
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