



WEB COPY



W.P.No.9416 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.04.2024

CORAM

THE HONOURABLE MR. JUSTICE N. SATHISH KUMAR

W.P.No.9416 of 2024

The South Indian Bank Limited
rep.by its Chief Manager,
No.64, Armenian Street,
Catholic Centre,
Chennai - 600 001.

... Petitioner

Vs.

1.The Inspector General of Registration,
No.100, Santhome High Road,
Mullima Nagar, Mandavelipakkam,
Rajaannamalaipuram,
Chennai-600 028.

2.The Deputy Inspector General of Registration,
No.100, Santhome High Road,
Mullima Nagar, Mandavelipakkam,
Rajaannamalaipuram,
Chennai-600 028.

3.The Joint Sub Registrar-I
Chennai North,
Chennai.

4.Aarchdiocese of Madras - Mylapore Society
rep. by its Chairman Archbishop of Madras-Mylapore,
having office at
No.41, Santhome High Road,
Chennai-600 004.

... Respondents



W.P.No.9416 of 2022

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus, directing the respondents to pass orders in the petitioner's representations dated 07.01.2022 18.02.2022 and 23.06.2023 and to adjust the excess stamp duty paid in Document No.262 of 2020 registered on the file of the 3rd respondent towards the deficit fees in Document No.263 of 2020 registered on the file of the 3rd respondent.

For Petitioner : Ms.Auxilia Peter

For Respondents : Mr.Yogesh Kannadasan
Special Government Pleader
for R1 to R3

ORDER

This Writ Petition has been filed seeking for a direction to the respondents to pass orders on the petitioner's representations dated 07.01.2022 18.02.2022 and 23.06.2023 and to adjust the excess stamp duty paid in Document No.262 of 2020 registered on the file of the 3rd respondent towards the deficit fees in Document No.263 of 2020 registered on the file of the 3rd respondent.

2.It is the case of the petitioner that the 4th respondent executed two Lease Deeds in favour of the petitioner on 09.12.2020. The stamp duty payable on the Lease Deed which has been registered in Document



No.262/2020 in the office of the Joint-I Sub registrar, Chennai North was a sum of Rs.1,53,292/- including registration charges. Similarly, the stamp duty payable on the Lease Deed in Document No.263/2020 was a sum of Rs.34,313/- including registration charges. In view of the error occurred in issuing the token, the stamp duty payable on the Document No.263/2020 has been credited towards the Document No.262/2020. and the stamp duty payable on the Document No.262/2020 has been credited towards the Document No.263/2020, vis-a-vis. Taking note of such a mistake, now the respondents sought to recover the deficit duty payable in Document No.263/2020. In this regard, the petitioner sent representations to the respondents but the same has not been considered till date.

3.The fact that two Lease Deeds have been registered on the same day is not in dispute. Similarly, the stamp duty and the registration charges payable in Document No.263/2020 has been credited towards Document No.262/2020, also not been disputed. The correct revenue has been paid to the Government on the same day for the registration of two documents. Merely because of some errors occurred while issuing token, the amount has been wrongly credited towards other document and it may not be said



W.P.No.9416 of 2020

that there was a deficit stamp duty payable by the petitioner. As both the documents were executed on the same day in favour of the petitioner and the necessary stamp duty with registration charges of both the documents has been credited to the Account, it is for the respondents to take proper steps to adjust the Account and repay the amount wrongly credited in Document No.262/2020.

4.In such a view of the matter, the proceedings dated 14.12.2021 initiated under Section 33A of the Indian Stamp Act, 1899, in respect of Document No.263/2020 cannot be sustained in the eye of law. It is for the respondents to adjust or refund the amount already paid by the petitioner and to pass an order in this regard within a period of two weeks from the date of receipt of a copy of this order.

Accordingly, this Writ Petition is disposed of. No costs.

08.04.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No
mps



W.P.No.9416 of 2027

To
WEB COPY

- 1.The Inspector General of Registration,
No.100, Santhome High Road,
Mullima Nagar, Mandavelipakkam,
Rajaannamalaipuram,
Chennai-600 028.
- 2.The Deputy Inspector General of Registration,
No.100, Santhome High Road,
Mullima Nagar, Mandavelipakkam,
Rajaannamalaipuram,
Chennai-600 028.
- 3.The Joint Sub Registrar-I
Chennai North,
Chennai.
- 4.The Chairman Archbishop of Madras-Mylapore,
Aarchdiocese of Madras - Mylapore Society
No.41, Santhome High Road,
Chennai-600 004.



WEB COPY



W.P.No.9416 of 2024

N. SATHISH KUMAR, J,

mps

W.P.No.9416 of 2024

08.04.2024