IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.03.2024

Coram:

THE HONOURABLE MR. JUSTICE P.VELMURUGAN

W.P. No.8118 of 2024 and
W.M.P. No.9062 of 2024

M/s. Dhruv Office Solutions Private Limited
Rep. by its Authorised Signatory
D.Senthilkumar
No.23, E.V.R.Salai (P.H.Road)
Periamet
Chennai - 600 003 ... Petitioner

Vs.

1. The Inspector General of Registration
   100, Santhome High Road,
   Chennai - 600 028

2. The District Revenue Officer
   Collectorate Office
   5th Floor, M.Singaravelar Maligai
   No.32, Rajaji Salai
   Chennai - 600 001

3. The Sub Registrar
   Office of the Sub Registrar
   Neelankarai, Chennai ... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned notice dated ...09.2023, on the file of the 3d respondent, quash the same and consequently direct the 3rd respondent to return original Sale Deed Document No.5027/2023 dated 03.04.2023 to the petitioner.

For Petitioner : Mr.P.Krishnan

For Respondents : Mr.B.Vijay
Additional Government Pleader

ORDER

This Writ Petition is filed challenging the notice dated Nil.09.2023, issued by the 3d respondent and to quash the same and consequently direct the 3rd respondent to return the original Sale Deed in Document No.5027/2023 dated 03.04.2023 to the petitioner.

2. The case of the petitioner is that the petitioner Company purchased a ground floor building at Karapakkam Village, by a registered deed of sale dated 03.04.2023, bearing Doc. No.5027/2023, on the file of the 3rd respondent. The petitioner also paid the registration charges and stamp duty. After registration, the 3rd respondent failed to return the original sale deed dated 03.04.2023 to the petitioner and subsequently, issued a demand notice directing the petitioner to pay the deficit stamp duty and registration charges failing which, the document would be referred to the 2nd respondent under

Section 47A(1) of the Indian Stamp Act. Challenging the impugned notice issued by the 3rd respondent, the present Writ Petition is filed.

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

4. The contention of the learned counsel for the petitioner is that, the 3rd respondent valued the property based on the Circular No.5247/L1/2023-1 dated 30.03.2023, issued by the 1st respondent whereas, this Court, by order dated 18.12.2023 in W.P.No.12649 of 2023, quashed the circular dated 30.03.2023 issued by the 1st respondent for enhancement of 33% charges and directed the 1st respondent to follow the guideline value as contemplated in the Rules prior to the enhancement Ciruclar dated 30.03.2023. Against which, the Government of Tamil Nadu/1st respondent preferred and appeal in W.A.No.512 of 2024 before the Division Bench of this Court and the Division Bench also dismissed the appeal and confirmed the order of this Court by order dated 06.03.2024. Even then, the respondents are demanding registration charges and stamp duty whereas, Mr.B.Vijay, learned Additional Government Pleader who takes notice for the respondents submits that even prior to challenging of the said circular/G.O., the petitioner had presented the

document and the enquiry under Section 47A(1) is pending. Therefore, the petitioner has to approach the respondent under Section 47A (1) enquiry and the petitioner is not entitled to the relief sought for. However, he is unable to say as to whether the enquiry notice was sent to the petitioner.

5. If at all, the document is referred under Section 47A(1), without any delay, the respondents are liable to serve notice to the parties and conduct enquiry in the manner known to law as soon as possible and to decide the matter as early as possible within a reasonable time. The respondents cannot keep the matter pending simply for years together since because the Section or Act has not given the time limit for disposal of appeal or enquiry.

6. Admittedly, no Act has given time limit for disposal of enquiry or order or appeal and taking advantage of the same, the authorities are keeping the matters pending for years together and making the parties to run from pillar to post for the reasons best known to them which creates suspicious that the officers are expecting extraneous consideration from the parties and therefore, they shall not keep the matters pending without any reason for years together.

7. Therefore, the 2nd respondent is directed to issue notice to the petitioner and conduct enquiry in the manner known to law and pass orders on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

8. With the above directions, this Writ Petition is disposed of. Consequently, connected Miscellaneous Petition is closed. No costs.

27.03.2024

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Index : Yes / No
Neutral Citation Case : Yes/No

Note: Issue order copy on 01.04.2024

To

1. The Inspector General of Registration
   100, Santhome High Road,
   Chennai - 600 028

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P.VELMURUGAN. J.

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