



W.P.No.9497 of 2015

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.06.2024

CORAM

THE HONOURABLE MR.JUSTICE G.K.ILANTHIRAIYAN

W.P.No.9497 of 2015

and

M.P.No.2 of 2015

K.Anand

.... Petitioner

Vs

1. The Special Deputy Collector (Stamps),
Cuddalore.

2. The Sub Registrar,
Kurinjpadi,
Cuddalore District.

.... Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorarified Mandamus, calling for the records of the first respondent in C.Pa.No.1960/14-15 dated 23.03.2015 and quash the same and thereby direct the respondents to release the original sale deed bearing document No.158/2015 dated 02.02.2015 on the file of the S.R.O., Kurinjpadi.

For Petitioner : Mr.N.Suresh

For Respondents : Mr.E.Vijay Anand
Additional Government Pleader



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ORDER

This Writ Petition has been filed challenging the Form I Notice issued by the first respondent dated 23.03.2015, thereby directed the petitioner to submit his explanation within a period of twenty one days, failing which, the deficit stamp duty to the tune of Rs.5,65,438/- will be collected in the manner known to law.

2. Heard the learned counsel appearing on either side and perused the materials available on record.

3. The petitioner had purchased the property comprised in Survey No.67/1 Natham Re-survey No.67/1E, to an extent of 13 cents through his power agent, viz., A.Kodeeswaran, by way of registered sale deed dated 02.02.2015 vide document No.158 of 2015. Thereafter, the petitioner was served with Form I Notice under Rule 4 of the Tamil Nadu Stamp (Prevention of Undervaluation) Rules 1968 on 23.03.2015 and the same was received by the petitioner on 27.03.2015.



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4. A perusal of Form I Notice issued by the first respondent reveals that the petitioner was directed to file objections, if any, within a period of twenty one days, failing which, the deficit stamp duty of Rs.5,65,438/- will be decided on verification of the building. However, an enquiry was fixed on 31.03.2015. Though notice stated that twenty one days for filing any explanation from the date of receipt of the notice, i.e., from 27.03.2015, without even completing twenty one days, enquiry was fixed on 31.03.2015. Therefore, the impugned notice issued by the first respondent cannot be sustained and is liable to be quashed on that ground alone.

5. Accordingly, the impugned Form I Notice issued by the first respondent dated 23.03.2015, is hereby quashed. However, the said notice dated 23.03.2015 can be treated as show cause notice. Accordingly, treating the said notice dated 23.03.2015 as the show cause notice, the petitioner is at liberty to submit explanation, if any, on or before 16.07.2024 and the first respondent is directed to fix the enquiry on 18.07.2024, after giving an opportunity of hearing to the petitioner and pass orders on merits and in accordance with law within a period of



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two weeks from 18.07.2024.

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6. In the result, this writ petition stands allowed.

Consequently, connected miscellaneous petition is closed. No costs.

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Internet : Yes

Index : Yes/No

Speaking/Non-speaking order

Neutral Citation : Yes/No

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To

1. The Special Deputy Collector (Stamps),
Cuddalore.

2. The Sub Registrar,
Kurinjipadi,
Cuddalore District.



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G.K.ILANTHIRAIYAN, J.

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