IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

W.P.No.9926 of 2024
and W.M.P.No.10940 of 2024

Gowtham Rajkumar ... Petitioner

versus

The Sub-Registrar,
Sub-Registrar Office,
Udumalpet,
Tiruppur District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the respondent dated 06.02.2024 in Ref.No.Nil and quash the same.

For Petitioner	:	Mr.B.Kumarasamy
For Respondent	:	Mr.P.Anandhakumar Government Advocate

ORDER

This Writ Petition has been filed challenging the notice issued by the respondent, who is demanding to pay the deficit stamp duty.

2. It is the case of the petitioner that he is the successful bidder and a sale certificate was issued in his favour on 27.01.2022 and the same was registered in Document No.978/2022/Bk1. Subsequently, inspection has been made to assess the value of the building. Thereafter, the document has been released in favour of the petitioner. Now, after two years, the impugned communication has been made demanding a sum of Rs.8,23,537/- which was said to be the deficit stamp duty. Challenging the said communication, the present writ petition has been filed.

3. The learned counsel for the petitioner submitted that once the document has been registered, no reference shall be made and such determination is only made by the Collector merely on the basis of audit objections that deficit stamp duty cannot be claimed as a matter of right.

4. Despite several opportunities given, counter has not been filed by the respondent. However, it is the contention of the learned Government Advocate for the respondent that, despite the objections raised in the audit, the amount has been claimed as deficit stamp duty.

5. It is relevant to note that while any document being registered and presented for registration, if the Sub Registrar *prima facie* finds that the value is undervalued, the only option available to him for registration to refer the document for fixation of the correct value under Section 47-A of the Indian Stamp Act. Once a reference has been made under Section 47-A of the Indian Stamp Act, the District Collector has to ascertain and determine the correct value within three months.

6. Without following any such procedure when the document has been registered, the building has been assessed and the value has also been accepted at the time of registration without conducting any enquiry as per the under-valuation Rules and also Section 47-A of the Indian Stamp Act, claiming a deficit stamp duty on the basis of a mere objection in the audit that too after two years cannot be sustained in the eyes of law.

7. In the result, this Writ Petition is allowed and the impugned order passed by the respondent dated 06.02.2024 stands quashed. Consequently, connected Miscellaneous Petition is closed. No costs.

06.06.2024

Speaking order / Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No

sri

To

The Sub-Registrar,
Sub-Registrar Office,
Udumalpet,
Tiruppur District.

N.SATHISH KUMAR, J.

sri

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