IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **22.04.2024**

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THE HONOURABLE MR. JUSTICE N. SATHISH KUMAR

WP.Nos.10909, 10915 & 10918 of 2024 &

WMP.Nos.12017 , 12018 & 12019 of 2024

M/s.Illam Real Estates Private Limited,
Rep. by its Director Mr.Rajesh Bohara .. Petitioner in W.P.No.10909 of 2024

M/s.Subhamangal Realtors Private Limited,
Rep. by its Director Mr.Rajesh Bohara .. Petitioner in W.P.No.10915 of 2024

M/s.Mahayogam Builders Private Limited,
Rep. by its Director Mr.Rajesh Bohara .. Petitioner in W.P.No.10918 of 2024

Versus

1. The Inspector General of Registration,
   O/o.Inspector General of Registration,
   No.100, Santhome High Road, Chennai – 600 004.

2. The Sub-Registrar – Chengalpet – Joint – II,
   Kanchipuram High Road, Natham,
   Chengalpet – 603 002. .. Respondents in all WPs.

Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the second respondent to receive and register the sale deed dated 10.04.2024 executed by M/s.Sahakeil Limited in favour of the petitioner conveying the property bearing Plot No.C-6, C-8 and C-7 respectively, Maraimalai Nagar Industrial Development scheme admeasuring 150000 square feet, 159000 square feet and 150000 square feet and or thereabouts comprised in Survey Nos.166, 167, 168 present Survey Nos.166/21, 166/22 and 166/23 of Kilkaranai Village, Chengalpattu Taluk, Chengalpattu District, bearing Patta No.435 by receiving the stamp duty and registration fees computed on the Market Value Guideline which came into effect on 30.06.2017.

For Petitioners	:	Mr.N.Ramakrishnan for ARK Law Associates in all WPs
For Respondents	:	Mr.B.Vijay Additional Government Pleader in all WPs

COMMON ORDER

With the consent of both sides, these Writ Petitions are taken up for final disposal at the admission stage itself.

2. These writ petitions have been filed to direct the second respondent to receive and register the sale deeds dated 10.04.2024 executed by M/s.Sahakeil Limited in favour of the petitioner conveying the property bearing Plot No.C-6, C-8 and C-7 respectively, Maraimalai Nagar Industrial Development scheme each admeasuring 150000 square feet, 159000 square feet and 150000 square feet by receiving the stamp duty and registration fees computed on the Market Value Guideline which came into effect on 30.06.2017.

3. Heard learned counsel for the petitioners and the learned Additional

Government Pleader appearing for the respondents and perused the materials available on record.

4. The case of the petitioners is that the petitioner had obtained online token for registration of the sale deed from the second respondent on 10.04.20024 and the petitioner also remitted the stamp duty as well as registration fees to the Registration Department. However, the second respondent illegally and arbitrarily refused to receive the sale deeds stating that he has been orally instructed by the first respondent not to register any document on the basis of the MVG which came into force from 30.06.2017 and he will not receive the document for registration unless the stamp duty is paid based on the MVG that was prevailing prior to 30.06.2017. Hence, the present Writ Petition has been filed.

5. It is the contention of the learned counsel appearing for the writ petitioner that though he has paid the stamp duty as Ordered by the Division Bench of this Court in **W.A.No.512 of 2024 [State of Tamil Nadu Represented by its Secretary to the Government, Commercial Taxes and Registration Department and another Vs. CREDAI, Chennai represented by its President and two others**], the second respondent refused to receive the document and orally insisted that unless the stamp duty is paid as per the

guideline value prevailing prior to 30.06.2017, the document will not be registered.

6. Mr.B.Vijay, learned Additional Government Pleader would submit that as against the judgment of the Division Bench of this Court, review application has been filed, since it involves huge revenue loss. Hence, submitted that till the review application is finally decided, the documents would not be registered on the basis of the guideline value of the year 2017.

7. It is to be noted that the Division Bench of this Court in **W.A.No.512 of 2024 [State of Tamil Nadu Represented by its Secretary to the Government, Commercial Taxes and Registration Department and another Vs. CREDAI, Chennai represented by its President and two others**] has already quashed the circular bearing No.5247/L1/2023-1, which raised the guideline value and held that till new guidelines have been framed as per the Rules, the Guideline which is prevalent prior to 2017 shall be applicable and directed the Registrar to receive the documents based on the value fixed in the year 2017. Since, as on today, the above direction is prevailing, the registering authorities cannot refuse to register the document when the stamp duty has been paid as per the guideline value fixed in the year 2017.

8. Considering the fact that the review application is pending, this Court is of the view that the second respondent shall receive the documents presented by the petitioner for registration and register it and keep it as pending document. In the event the respondents succeeds in the review application, then they can collect the differential stamp duty. However, the registering authorities cannot refuse to register the document. Accordingly, there shall be a direction to the second respondent to register the documents within a week of the receipt of a copy of the Order.

9. With the above directions, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

22.04.2024

vrc

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

To,

1. The Inspector General of Registration,
O/o.Inspector General of Registration,
No.100, Santhome High Road, Chennai – 600 004.

2. The Sub-Registrar – Chengalpet – Joint – II,
   Kanchipuram High Road, Natham,
   Chengalpet – 603 002.

N. SATHISH KUMAR, J.

vrc

W.P.Nos.10909, 10915 & 10918 of 2024

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