



WEB COPY

W.P.No.17224 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE N. SATHISH KUMAR

W.P.No.17224 of 2024

M/s.Propel Valves Private Ltd.,
Rep.by its Director,
Mr.Vivek Jacob Simon,
No.32 & 33, Spartan Avenue,
Thiruvallur Nagar,
Mogappair, Chennai 600 037.
...Petitioner

versus

1. Inspector General of Registration
Santhome, Chennai 600 028.

2. Sub Registrar, Joint I
Ranipet District.
...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the 2nd respondent to return the registered document; Doc No.1006/2023 SRO, Ranipet dated 25.04.2023 to the petitioner and refund the excess registration and stamp duty paid.

For Petitioner : Mr.S.S.Rachavan

For Respondents : Mr.B.Vijay



WEB COPY

W.P.No.17224 of



Additional Government Pleader

ORDER

This Writ Petition has been filed praying for issuance of a Writ of Mandamus directing the 2nd respondent to return the registered document; Doc No.1006/2023 SRO, Ranipet dated 25.04.2023 to the petitioner and refund the excess registration and stamp duty paid

2. The learned counsel appearing for the petitioner submitted that the petitioner being a partnership firm was allotted a plot in Ranipet by the SIDCO. The property was also transferred in the name of the firm. Thereafter as misunderstanding arose between the partners a suit came to be filed for dissolution of the firm. By decree dated 24.03.2022 partnership firm was dissolved. Final decree application was also filed and during that time one of the partner decided to transfer his 51% share in the property in favour of the petitioner company. Sale deed also registered in Doc.No.1006/2023 SRO, Ranipet. Though the document was registered on 25.04.2023 and assigned Doc.No.1006 of 2023, document has not been released.



WEB COPY

3. Mr.B.Vijay, learned Additional Government Pleader on instructions submitted that the document was kept pending for some time to get some clarification. Proceedings under Section 47A of Stamp Act has been initiated and notice would be sent to the petitioner. Once the proceedings under Section 47A is initiated document cannot be returned. In support of his contentions, he has placed reliance on certain judgments of this Court.

1. *M/s.Sushil Infra Developers Private Ltd., Vs The Inspector General of Registration and others* made in W.P.Nos.10345 of 2024 batch etc., dated 29.04.2024

2. *Special Deputy Collector (Stamps) Vs M.Alfred and others* reported in 2017 (2) CWC 896

3. *The Special Deputy Collector and another Vs K.Rajeswari* made in W.A.No.1488 of 2017 by judgment dated 18.12.2017

4. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondents and perused the materials available on record.



WEB COPY

5. It is for the petitioner to challenge the proceedings initiated under Section 47A of Stamp Act and it is made clear that before determining any value under Section 47A opportunity should be given to the petitioner and proceedings shall be completed within a period of three months as per Rule 7 of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1986 and pass appropriate orders.

6. With the above observation and direction, this writ petition is disposed of. No costs.

08.07.2024

Speaking order / Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

dpq



WEB COPY

W.P.No.17224 of 2024



N. SATHISH KUMAR, J.

dpq

W.P.No.17224 of 2024

08.07.2024