



WP.No.13339 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **06.06.2024**

CORAM

THE HONOURABLE MR. JUSTICE N. SATHISH KUMAR

WP.No.13339 of 2024 & WMP.No.14492 of 2024

SellappaGounder @ Sellappan

.. Petitioner

Versus

The Sub Registrar,
Komarapalayam, Namakkal District.

.. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned order made in refusal check slip dated 27.09.2023 in RFL/ Komarapalayam/ 116/ 2023 quash the same and consequently direct the respondent to register the settlement deed dated 27.09.2023 by verifying the certified copy of the parent document bearing No. 3423 of 1995 and 3113 of 2022 and Encumbrance certificates without insisting for Original Parent deed.

For Petitioner : Ms.S.Santhi

For Respondent : Mr.L.S.M.Hasan Fizal
Additional Government Pleader



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WP.No.13339 of 2024

ORDER

With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed to quash the impugned order made in refusal check slip dated 27.09.2023 in RFL/ Komarapalayam/ 116/ 2023 and consequently direct the respondent to register the settlement deed dated 27.09.2023 by verifying the certified copy of the parent document bearing No. 3423 of 1995 and 3113 of 2022 and Encumbrance certificates without insisting for Original Parent deed.

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

3. The case of the writ petitioner is that on 27.09.2023, the petitioner executed a settlement deed and presented the same for registration before the respondent. The respondent refused to register the same on the ground that original parent document has not been produced. Hence, the present Writ



WP.No.13339 of 2024

Petition has been filed for a direction to the respondent to register the settlement deed without insisting for production of original parent document.

4. I have perused entire records. This Court in **Federal Bank Vs. Sub Registrar and two others in W.P.No.2758 of 2023 dated 08.02.2023**, has held as follows :

“22. Similarly, the second proviso requires the executant to produce a revenue record to show his “right over the subject property” where the property is ancestral in character and there is no original deed available. Even a tax receipt can be produced under this proviso which is opposed to the fundamental principle of law that revenue records are not documents of title [State of A.P. v Star Bone Mill and Fertilizer Company, 2013 9 SCC 319]. Production of revenue documents to verify the source of title only demonstrates complete ignorance of the settled position of law.

23. Similarly, the third proviso also defies logic. If the original is lost, it is not understood as to why a certified copy of that document obtained from the file of the concerned SRO cannot be produced. When the best evidence is not



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available, the best course is to produce a certified copy which is the next best available alternative. Instead, the third proviso requires the executant to obtain a non-traceable certificate and effect paper publication.

24. It is also well settled by the decision of the Supreme Court in J.K. Industries Ltd. v. Union of India, (2007) 13 SCC 673 that a subordinate legislation may be struck down as arbitrary or contrary to statute if it fails to take into account vital facts which expressly or by necessary implication are required to be taken into account by the statute or the Constitution. Furthermore, Rule 55-A is a delegated legislation which cannot go beyond the scope of the Parent Act viz., the Registration Act as well the Transfer of Property Act which is the substantive law governing the transfer of immovable properties. Hence, the first proviso is clearly ultra vires and unconstitutional.

25. In the case at hand, provisional attachment was passed by the G.S.T. authorities. The registration of the Sale Certificate was rejected for this reason. It is relevant to note that the petitioner was a prior mortgagee in the year 2017,



WP.No.13339 of 2024

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whereas the provisional attachment was passed by the G.S.T. authorities on 18.12.2021. This order has already lapsed by operation of law. In this regard, it is useful to extract Sec.83 of The Central Goods and Service Tax Act, 2017 which reads as follows:

"83. Provisional attachment to protect revenue in certain cases:

(i) Where during the pendency of any proceedings under section 62 or section 63 or section 64 or section 67 or section 73 or section 74, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary so to do, he may, by order in writing attach provisionally any property, including bank account, belonging to the tax able person in such manner as may be prescribed.

(ii) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under subsection (1)."

26. In view of the above, as this Court has held that the first proviso to Rule 55-A has been found to be invalid and



WP.No.13339 of 2024

ultra vires, the respondent cannot refuse to register the document placing reliance on the aforesaid proviso.

27. Sec.83(2) of G.S.T. Rule makes it clear that every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1). Therefore, provisional attachment made by the second respondent vide order dated 18.12.2021 has ceased to have effect, after expiry of a period of one year. There is no material to show any final order of attachment, or any subsequent order passed by the second respondent pursuant to the aforesaid order. Therefore, this Court is of the view that the impugned order dated 17.10.2022 is liable to be quashed.”

In view of the above settled position of law, the respondent cannot insist for production of the original parent document for registration of the document and they cannot refuse to register the document merely on the ground of non production of the original parent document. They can very well verify the certified copy and other documents produced by the petitioner.



WP.No.13339 of 2024

5. With the above direction, this Writ Petition is allowed and the refusal check slip dated 27.09.2023 issued by the respondent is quashed. The respondent is directed to register the Sale Deed dated 26.09.2023 without insisting on production of original parent document within a period of fifteen days from the date of receipt of a copy of this Order. No costs. Consequently, connected miscellaneous petition is closed.

06.06.2024

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Index : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No

To,

The Sub Registrar,
Komarapalayam, Namakkal District.



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WP.No.13339 of 2024

N. SATHISH KUMAR, J.

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W.P.No.13339 of 2024

06.06.2024