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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **03.07.2024**

CORAM :
**THE HONOURABLE MR. JUSTICE J.SATHYA NARAYANA PRASAD**

**Writ Petition No.24504 of 2018**
**and W.M.P.Nos.28525 & 28526 of 2018**

M/s.Jubilee Plot and Housing Pvt.Ltd.,
Rep. by its Director, Mrs.D.Sangupathi ... Petitioner

Vs.

1.The District Revenue Officer (Stamps),
O/o.The District Collector,
5th Floor, M.Singaravelar Maligai,
No.32, Rajaji Road, Chennai – 1.

2.The Sub Registrar,
Thirporur. … Respondents

**PRAYER:** Writ Petition filed under Article 226 of Constitution of India, praying for issuance of Writ of Certiorarified Mandamus calling for the entire records pertains to the proceedings of FORM I Notice bearing No.Tha.Ka.No.15/09/A6 dated 07.01.2010 issued by the first respondent, quash the same and consequently direct the respondents to remove the entry made in the encumbrance certificate.

For Petitioner : M/s.R.Murali

For Respondents : Mr.R.Ananda Kumar,



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Government Advocate

**ORDER**

The petitioner has filed this petition to call for the entire records pertains to the proceedings of FORM I Notice bearing No.Tha.Ka.No.15/09/A6 dated 07.01.2010 issued by the first respondent, quash the same and consequently direct the respondents to remove the entry made in the encumbrance certificate.

2. The case of the petitioner is that the petitioner/company is doing real estate business for the past several decades. The petitioner/company has purchased a vacant land to an extent of Acre 6.77 cents comprised in S.Nos.193/3 and 194, situtated at Thiruporur Village from C.Ambikamani, who approached the petitioner to sell the said land. Thereafter, the sale deed was registered as Doc.No.3924 of 2006 by the second respondent. This being the case, the first respondent has issued a FORM I notice in Na.Ka.No.15/09/A6 dated 07.01.2010 calling upon the petitioner/company to pay a sum of Rs.1,15,36,080/- towards differential stamp duty, but the same was not addressed to the petitioner. However, after a lapse of four years, the respondents have sent a reminder notice dated 17.02.2014, asked the



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petitioner/company to appear before the Special Tahsildar (Stamps) with the relevant documents on 24.02.2014. Challenging the aforesaid FORM I notice in Na.Ka.No.15/09/A6 dated 07.01.2010, the petitioner/company has come forward with the present writ petition.

3. Learned Government Advocate appearing for the respondents would submit that pursuant to the issuance of the FORM I notice in Na.Ka.No.15/09/A6 dated 07.01.2010, the first respondent has conducted the inspection and passed final order determining the market value of property in his proceedings No.3780/2010/A5, dated 29.04.2019. In turn, the petitioner/Company has accepted the same and also paid the differential stamp duty and registration fee based on the market value. In this regard, the learned Government Advocate has circulated a copy of the written instruction of the Sub Registrar, Tiruporur vide No.364/2020 issued on November 2020. For better appreciation and understanding the relevant portion of the same is extracted hereunder:

> *"When the writ petitions are pending, the first respondent has inspected the property, made local enquiry, heard the petitioner and passed final order determining the market value of property in his proceedings No.3780/2010/A5*



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*dated 29.04.2019 in respect of the above mentioned documents.*

*The petitioner has accepted the market value determined by the first respondent, paid the difference in stamp duty and registration fee based on the market value. The note of collection of difference of stamp duty and registration fee has been made in the indexes maintained by the second respondent and the same is reflecting in the encumbrance certificate."*

4. Learned counsel for the petitioner/company has also acknowledged that they have paid the differential stamp duty and the registration fee based on the market value determined by the first respondent.

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

6. In view of the above submission made by the learned counsel on either side, it is clear and evident that the petitioner/company has paid the differential stamp duty and registration fee based on the market value determined by the first respondent. Since, the same has been paid by the petitioner, this Court directs the second respondent to remove the entries made in the encumbrance certificate if the same is not removed till date,



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within a period of two weeks from the date of receipt of a copy of this order.

7. This Writ Petition is disposed of with the aforesaid observation and direction. No costs. Consequently, connected miscellaneous petitions are closed.

**03.07.2024**

vm
Index : Yes/No
Speaking Order : Yes/No
Neutral Citation : Yes/No

To:

1.The District Revenue Officer (Stamps),
O/o.The District Collector,
5th Floor, M.Singaravelar Maligai,
No.32, Rajaji Road, Chennai – 1.

2.The Sub Registrar,
Thirporur.



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**J.SATHYA NARAYANA PRASAD,J.**

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**W.P.No.24504 of 2018**



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