



WP.No.21131 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

WP.No.21131 of 2023

ZF India Private Limited, by its Executive Director
KV.Suresh, Pune 410501

Petitioner

Vs

1. The State of Tamil Nadu, by its Principal Secretary to Government
Commercial Taxes and Registration (J1) Department
Chennai-9

2. The Inspector General of Registration, Chennai-28

3. The Sub Registrar, Sunguvanchatram,
Sriperumbadur 602106

Respondents

Prayer:- This Writ Petition has been filed, under Article 226 of the Constitution of India, to issue a Writ of Mandamus to direct the 3rd Respondent to accept and register the deed of confirmation as per the Scheme of Amalgamation, approved by the High Court of Delhi in CP.No.275 of 2015, dated 21.09.2015 and consequently to accept the stamp duty and registration fees as per GO.Ms.No.29 dated 01.03.2019.

For Petitioner : Mr. J.V.Niranjana

For Respondents : Mr.B.Vijay, AGP

ORDER

1. This Writ Petition is filed to issue a Writ of Mandamus to direct the 3rd Respondent to accept and register the deed of confirmation as per the



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Scheme of Amalgamation, approved by the High Court of Delhi in CP.No.275 of 2015, dated 21.09.2015 and consequently to accept the stamp duty and registration fees as per GO.Ms.No.29 dated 01.03.2019.

2. This Court heard the learned counsel on either side, considered their submissions and also perused the materials placed on record.
3. The Petitioner Company is a incorporated Company. Two properties measuring 2.82 acres and 2.06 acres have been purchased by two registered sale deeds dated 02.11.2007 and 21.11.2007 by M/s.Sona Investment Private Limited. Subsequently, the name of M/s.Sona Investment Private Limited was changed to M/s.ZF Components Investment Private Limited. On 18.03.2015, the scheme amalgamation was approved in CP.No.275 of 2015 and CA.No.(M)44 of 2015 before the Delhi High Court between the Petitioner Company and the ZF Components Investment Private Limited. The scheme was approved on 21.09.2015. The said M/s.ZF Components Investment Private Limited was amalgamated with the Petitioner Company. Therefore, the Petitioner has presented a document and the same has not been registered as per the GO.Ms.No.29, dated 01.03.2019. Hence, this Writ Petition has been filed.
4. A counter has been filed to the effect that the Petitioner has not approached the 3rd Respondent at any point of time.
5. Now, the GO.Ms.No.29 dated 01.03.2019 has been upheld by the First



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Division Bench of this Court by a judgement dated 19.02.2024 in WA.No.758 of 2022, quashing a portion of the said GO that the stamp duty has to be paid at 0.6 per cent of the aggregate of the market value of the shares. The nature of duty payable is also settled by this Court in the above said Writ Appeal. Therefore, the Petitioner themselves is willing to pay the amount as per the said GO.Ms.No.29 dated 01.03.2019, wherein it is stated that the stamp duty has to be fixed at 0.6 per cent of the aggregate of the market value of the shares and that portion alone has been quashed in the above judgement of the First Division Bench of this Court and the GO.Ms.No.47 dated 19.02.2020 was upheld in the said judgement. In such view of the matter, the Petitioner is permitted to upload the document through Online Portal and on such presentation, the Registering Authority shall Registrar the document as per law, within a period of one week.

6. With the above directions, this Writ Petition is disposed of. No costs.

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Index:Yes/No

Web:Yes/No

Speaking/Non Speaking

Neutral Citation: Yes/No

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To

1. The State of Tamil Nadu, by its Principal Secretary to Government
Commercial Taxes and Registration (J1) Department



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2. The Inspector General of Registration, Chennai-28
3. The Sub Registrar, Sunguvanchatram,
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N.SATHISH KUMAR, J.

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