



WEB COPY



WP.No.18251 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.07.2024

CORAM

THE HONOURABLE MR. JUSTICE N. SATHISH KUMAR

WP.No.18251 of 2024

N.Ramasamy

.. Petitioner

Versus

1. The Inspector General of Registration,
100, Santhome High Road, Raja Annamalaipuram,
Chennai – 600 028.
2. The District Registrar,
Salem District, Salem – 636 001.
3. The Sub Registrar, Gangavelli Sub Registration Office,
Kadambar Road, Salem District – 636 105.
4. Valliammai
5. Thangavel
6. Koothan
7. Natarajan
8. Chitravel

.. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records relating to the Refusal Check Slip dated 22.4.2024 issued by the third respondent in Refusal No.RFL/gangavalli /8/2024 and quash the same and consequentially issue a directions to the third respondent to receive and register the settlement deed dated 22.4.2024 executed and presented by the petitioner.

<https://www.mhc.tn.gov.in/judis> For Petitioner : Mr.R.Krishnan



WEB COPY



WP.No.18251 of 2024

For Respondents : Mr.Stalin Abhimanyu
Additional Government Pleader – R1 to R3

ORDER

Since no adverse order has been passed against the respondents 4 to 8 notice to them is dispensed with. 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 Refusal Check Slip dated 22.4.2024 issued by the third respondent in Refusal No.RFL/gangavalli /8/2024 and consequentially direct the third respondent to register the settlement deed dated 22.4.2024 presented by the petitioner.

3. Heard learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondents 1 to 3 and perused the materials available on record.

4. The case of the writ petitioner is that originally there was a family partition between his family members and a partition deed has been executed and registered on 17.12.1997. The further case of the petitioner is that when the petitioner executed a settlement deed to settle his property in favour of his



WP.No.18251 of 2024

daughter and presented the same for registration, the same was refused to be registered on the ground that previous original document has not been produced at the time of registration. Challenging the same, the present Writ Petition has been filed.

5. 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



WEB COPY

that document obtained from the file of the concerned SRO cannot be produced. When the best evidence is not 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



WP.No.18251 of 2024

WEB COPY

Certificate was rejected for this reason. It is relevant to note that the petitioner was a prior mortgagee in the year 2017, 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:

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)."



WP.No.18251 of 2024

WEB COPY

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 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.”

Considering the above substantive provision of law, the registering authorities cannot refuse to register the document citing non production of original. They can very well verify the certified copies available with them.

6. With the above directions, this Writ Petition is allowed and the



WP.No.18251 of 2024

refusal check slip dated 22.04.2024 issued by the third respondent is quashed. The third respondent is directed to register the Settlement Deed dated 22.04.2024 without insisting for original parent document within a period of fifteen days from the date of receipt of a copy of this Order. No costs.

10.07.2024

vrc

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

To,

1. The Inspector General of Registration,
100, Santhome High Road, Raja Annamalaipuram,
Chennai – 600 028.
2. The District Registrar,
Salem District, Salem – 636 001.
3. The Sub Registrar, Gangavelli Sub Registration Office,
Kadambar Road, Salem District – 636 105.



WEB COPY



WP.No.18251 of 2024

N. SATHISH KUMAR, J.

VRC

W.P.No.18251 of 2024

10.07.2024