IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.07.2024

CORAM

THE HONOURABLE Mr.JUSTICE N.SATHISH KUMAR

W.P.No.17195 of 2024

Ramakkal .. Petitioner

Vs

The Sub Registrar
O/o.The Sub Registrar
Kunnathur
Tiruppur District .. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records of the respondent in relation to the Refusal Check Slip in Refusal Number RFL/Kunnathur/7/2024 dated 06.06.2024 and quash the same and consequently direct the respondent to register the sale deed executed by the petitioner in favour of M.Palanivel, S/o.Late Murugesan, dated 06.06.2024.

For Petitioner	:	Mr.M.R.Thangavel
For Respondent	:	Mr.M.Shahjahan Special Government Pleader

O R D E R

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

2. Challenging the refusal check slip dated 06.06.2024 issued by the respondent, this writ petition has been filed.

3. Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondent and perused the materials placed on record.

4. When the petitioner presented a Sale Deed dated 06.06.2024 for registration, the same was refused to be registered by the respondent, on the ground that the original document *viz*., sale deed dated 15.12.1980 registered as document No.1097 of 1980 not produced and also cited other reasons, based on the circulars issued by the Inspector General of Registration.

5. This Court, in ***Federal Bank Vs. Sub Registrar and Others (W.P.No.2758 of 2023 decided on 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 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, 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 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."

6. In view of the above settled position of law, the impugned order passed by the respondent is set aside and the respondent is directed to register the Sale Deed of the petitioner, within a week's time from the date of receipt of a copy of this order.

With the above direction, this writ petition is allowed. No costs.

03.07.2024

gya

Index : Yes/No
Neutral Citation : Yes/No

To
The Sub Registrar
O/o.The Sub Registrar
Kunnathur
Tiruppur District

N.SATHISH KUMAR, J.

gya

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