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W.P. No.17309 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

W.P.No.17309 of 2024 and
W.M.P. No.19091 of 2024

M/s.Sivasankar Real Assets Private Limited
Rep. by its Director
A.Sivasankar
having office at No.11, F-Block
2nd Main Road, Anna Nagar East
Chennai - 600 102

... Petitioner

Vs

1.The Inspector General of Registration
Registration Department
No.100, Santhome High Road
Chennai - 600 004

2.The District Revenue Officer
(Stamps), Collectorate Office
5th Floor, Singaravelar Maligai
Chennai - 600 001

3.The Sub Registrar
Padappai Sub Registration Office
Padappai, Kancheepuram District

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the impugned notice dated 06.06.2024 issued by the 3rd respondent and quash the same, consequently direct the respondents to remove the entries made in the encumbrance certificate in respect of the lands comprising in Survey Nos.109/4A & 109/4B of Naduveerapattu Village.

For Petitioner : Mr.V.Ayyappa Raja
for Mr.S.Arivazhagan

For Respondents : Mr.B.Vijay
Addl. Govt. Pleader for R1 to R3

ORDER

Challenge has been made to the impugned notice dated 06.06.2024 issued by the 3rd respondent demanding deficit stamp duty and registration fee of Rs.88,41,259/- and consequently, for a direction to the respondents to remove the entries made in the encumbrance certificate in respect of the lands in Survey Nos.109/4A & 109/4B of Naduveerapattu Village.



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2. The petitioner company has purchased a vacant land measuring about 975 cents comprised in Survey Nos.109/4A and 109/4B of Naduveerapattu Village, Sriperumbudur Taluk, Kancheepuram District from one Sasi under sale deed dated 19.02.2018 for a consideration of Rs.2,19,50,000/-. The document has been registered and released to the petitioner. However, now a demand notice has been issued claiming a sum of Rs.88,41,259/-. The said demand notice has been issued based on the audit objections on 13.08.2021. Challenging the said demand notice, the present writ petition has been filed.

3. It is the main contention of the learned counsel appearing for the petitioner that once the document has been registered and no determination has been made by the Collector mainly on the basis of audit objections, a demand cannot be levied. Hence he seeks to interfere with the demand notice.

4. Mr.B.Vijay, the learned Additional Government Pleader appearing for the respondents would submit that, after release of the document now an enquiry under Section 47 of the Indian Stamp Act has been commenced *suo motu* invoking the powers under Section 47-A(3). Hence, at this stage, the document cannot be released. However, it is submitted that since Section 47



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proceedings have been initiated and a provisional assessment order has been made ready, only a final order alone has to be passed in the above matter.

5. As the enquiry has already been commenced under Section 47-A of the Act and a draft order has also been served on the petitioner and only a final order has to be passed, let the authorities pass the final orders within a period of one month from the date of receipt of a copy of this order. In such view of the matter the demand notice dated 06.06.2024 issued on the basis of the audit objections alone stands quashed and it is also made clear that any entry made pursuant to the demand notice in the encumbrance certificate, shall be removed subject to the outcome of the Section 47-A proceedings.

6. With the above direction, the writ petition is disposed of. No costs. Consequently, the connected writ miscellaneous petition is closed.

08.07.2024

Index : Yes / No

Neutral Citation : Yes / No

Asr

To

1.The Inspector General of Registration
Registration Department



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3.The Sub Registrar
Padappai Sub Registration Office
Padappai, Kancheepuram District

4.The Government Pleader
High Court, Madras



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N.SATHISH KUMAR, J.

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