IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.08.2024

CORAM:

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

W.P.No.21519 of 2024

M/s.Revanza Leasing India Private Limited,
Represented by its Authorised Signatory,
D.Senthil Kumar,
Svalar Square,
No.15, North Phase Developed Plot,
Guindy Industrial Estate,
Ekkattuthangal,
Chennai - 600 032. ... Petitioner

versus

1.Inspector General of Registration,
100, Santhome High Road,
Santhome,
Chennai - 600 004.

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

3.The District Registrar,
Registration District of Chennai,
Royapettah,
Chennai - 600 014.

4.The Sub Registrar,
Sub Registration Office Periamet,
Periamet,
Chennai - 600 003. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, directing the respondents to refund the excess stamp duty and registration fees of Rs.8,40,000/- paid at the time of registration of Sale Certificate, registered as Document No.65 of 2022 on 10.01.2022, on the file of the fourth respondent, along with interest.

For Petitioner : M/s.P.Bhavana

For Respondents : Mr.M.Shajahan
Special Government Pleader

ORDER

By consent of both sides, this Writ Petition is disposed of at the stage of admission itself.

2. This Writ Petition is filed to direct the respondents to refund the excess stamp duty and registration fees of Rs.8,40,000/- paid at the time of registration of Sale Certificate, registered as Document No.65 of 2022 on 10.01.2022, on the file of the fourth respondent, along with interest.

3. According to the writ petitioner, when the Sale Certificate was presented for registration on 10.01.2022, apart from 5% stamp duty, 2% surcharge and 4% registration fees had been collected by the respondents and which is totally contrary to the provisions of law. It is submitted that whereas the stamp duty is paid only 5% and 1% registration fees and hence, excess fees of Rs.8,40,000/- have been collected and the same sought to be refunded.

4. It is relevant to note that, as far as the fees are concerned, there were divergent views of this Court. In fact, the Division Bench in one case has held that 5% stamp duty, 2% surcharge and 1% registration fees is leviable tax. However, the registering authority was previously used to collect 5% stamp duty, 2% surcharge and 4% registration fees. Ultimately, the batch of writ petitions filed with regard to challenge the nature of the fees, this Court on the Sale Certificate in ***W.P.No.415 of 2023 etc. 23.07.2024*** [***M/s.Sri Balaji Fibre Vs. The Inspector General of Registration],*** has held that the proper stamp duty is only 5% and 1% registration fees.

5. In the above judgment, this Court has not passed any order directing the refund of money already paid excessively. That means the judgments delivered by this Court will apply prospectively. Since the transactions are already concluded, no refund is permitted.

6. Though the amount has been paid in the year 2022 excessively, taking note of the fact that the matter in the issue has been settled recently, this Court is of the view that the concluded contract cannot be reopened and if the refund is ordered, that will in fact open the floodgate to various litigants to seek refunds already voluntarily paid by them.

7. Accordingly, this Writ Petition is dismissed. No costs.

01.08.2024

Speaking order / Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No

sri

To

1.The Inspector General of Registration,
100, Santhome High Road,
Santhome,
Chennai - 600 004.

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

3.The District Registrar,
Registration District of Chennai,
Royapettah,
Chennai - 600 014.

4.The Sub Registrar,
Sub Registration Office Periamet,
Periamet,
Chennai - 600 003.

N.SATHISH KUMAR, J.

sri

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