IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.09.2024

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THE HONOURABLE MR.JUSTICE S.SOUNTHAR

W.P.Nos.24065, 24068, 24070 and 24072 of 2024

Ekta Devi ... Petitioner in WP.No.24065/2024

Vinod Kumar.R. ... Petitioner in WP.No.24068/2024

R.Nitesh Kumar ... Petitioner in WP.No.24070/2024

Ramesh Kumar D.Jain ... Petitioner in WP.No.24072/2024

vs.

1.The District Collector,
Chennai District, Chennai.

2.The Inspector General of Registration,
Santhom, Chennai.

3.The District Registrar,
Office of District Registrar,
Central Chennai, Chennai – 600014.

4.The Tahsildar,
Fort – Tondiarpet Taluk,
Tondiarpet, Chennai. ... Respondents (in all WPs)

COMMON PRAYER: Writ Petitions are filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to Impugned Order dated 25.04.2024 vide Letter Nos.3127/A4/2024, 31258/A4/2024, 3125/A4/2024 and 3126/A4/2024 passed by the 3rd respondent, quash the same and consequently direct the 3rd respondent herein to refund the value of the unused stamp papers to the tune of Rs.6,000/-, Rs.6,000/-, 12,000/- and Rs.5,000/- within the stipulated time fixed by this Court.

For Petitioner : Ms.S.Sumitha
for M/s.R.Dhanasekar
(in all WPs)

For Respondents : Mr.P.Harish
Government Advocate
(in all WPs)

COMMON ORDER

Aggrieved by the impugned order passed by the 3rd respondent by his Letter Nos.3127/A4/2024, 31258/A4/2024, 3125/A4/2024 and 3126/A4/2024, dated 25.04.2024 rejecting the request of the petitioners seeking refund of value of the stamp papers on the ground that such request shall be made within six months from the date of purchase of the stamp papers, the petitioners have come by way of these writ petitions.

2. According to the petitioners, they purchased the stamp papers for

different value for the purpose of registration of Sale Deed. However, they could not proceed with the execution of Sale Deed due to unforeseen reasons. Hence, non-judicial stamp papers purchased by the petitioners had become useless. Hence, the petitioners submitted representation to the 1st respondent for refund of value of the stamp papers and the same was forwarded to the 3rd respondent and he passed impugned order rejecting the request of the petitioners for refund of value of the stamp papers on the ground that the application of the petitioners was received by the 3rd respondent's office on 10.04.2024 beyond the period of six months.

3. Ms.S.Sumitha, learned counsel appearing for the petitioners submitted that the petitioners were prevented from utilising the stamp papers due to reasons beyond their control and their claim for refund of stamp value is the *bona fide* one. In support of her contention seeking refund of stamp value, the learned counsel relied on the order passed by this Court in ***Seyed Ismail vs. District Registrar and two others*** (W.P.No.11124 of 2020, dated 25.08.2020).

4. Mr.P.Harish, learned Government Advocate appearing for the

respondents would submit that under Section 49 read with 50 of the Indian Stamp Act, 1899 the 3rd respondent has no power to consider the request for refund of stamp value, if the application is submitted beyond the period of six months. However, the learned Government Advocate brought to the notice of this Court Rule 92(1)(i) of Tamil Nadu Stamp Manual, which says the Revenue Divisional Officers, in case of mofussil area and the Personal Assistant to the Collector, in case of Madras City, are authorised to refund the stamp value, if the application is presented within a period of twelve years from the date of purchase of the stamp papers, subject to certain conditions.

5. In ***Seyed Ismail*** case cited supra, this Court while setting aside the similar order passed, observed as follows:-

> *"18.In view of the above discussion, taking into consideration the peculiar facts and circumstances of the case and in view of the fact that this Court should advance the cause of justice, this Court interferes with the impugned letter issued by the 1st respondent dated 05.12.2019 and the same is hereby quashed. The petitioner is directed to make a representation to the 1st and 2nd respondents for refund of the total value of the unused stamp papers and the 1st respondent, on receipt of the*

representation, shall refund the total value of the unused stamp papers to the petitioner within a period of four weeks from the date of receipt of the representation from the petitioner."

6. Rule 92(1)(i) of the Tamil Nadu Stamp Manual, reads as follows:-

"92.(1)(i) Applications for the renewal or refund of the value of stamps spoiled, or rendered useless, or which are not required for use, should be made within six months from the date on which the stamp was spoiled or rendered useless or on which it was purchased, except in the cases mentioned in clause (d) (5) of section 49 of the Indian Stamp Act when the application should be made within a period of two months. Revenue Divisional Officers in the mufassal and the Personal Assistant to the Collector of Madras in the Madras City are, however, authorised to allow refunds in respect of such stamps subject to the following conditions :-

(a) No refund should be allowed in cases in which the applications are preferred more than twelve years from the date of purchase of the stamps or the date on which they were spoilt or rendered useless as the case may be."

7. A perusal of the above rule would make it clear that in case of City of Madras, the Personal Assistant to the Collector is having power to order refund of stamp value, if the application is preferred within a period of

twelve years from the date of purchase of stamp papers.

8. When Personal Assistant to the District Collector are empowered to entertain application for refund of stamp value within twelve years, the 3rd respondent ought not to have rejected the request of the petitioners on the ground that he has no power to refund the stamp value by entertaining the application presented beyond the period of six months. He should have forwarded the application to the Competent Authority namely Personal Assistant to District Collector to consider it in the light of rule referred above.

9. Therefore, I am inclined to set aside the impugned order passed by the 3rd respondent in his Letter Nos.3127/A4/2024, 31258/A4/2024, 3125/A4/2024 and 3126/A4/2024, dated 25.04.2024 and the 3rd respondent is directed to forward the application submitted by the petitioners seeking refund of the stamp value to the Personal Assistant to the District Collector, Chennai District, within a period of two weeks from the date of receipt of a copy of this order. The said Authority shall consider the request of the petitioners in the light of Rule 92(1)(i) of Tamil Nadu Stamp Manual and

pass final orders within a further period of eight weeks from the date of receipt of such application.

10. With the above directions, all the Writ Petitions are Allowed. No costs.

04.09.2024

Index : Yes/No
Speaking order:Yes/No
Neutral Citation:Yes/No
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To

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S.SOUNTHAR, J.

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