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W.A.No.1296 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE R.SUBRAMANIAN

AND

THE HONOURABLE MR.JUSTICE R.SAKTHIVEL

Writ Appeal No.1296 of 2023
and CMP No.12870 of 2023

1. The Inspector General of Registration,
Santhome,
Chennai.

2. The District Registrar (Administration)
Chennai North,
Chennai 1.

... Appellants

Vs.

S.Jayasundar

.. Respondent

Prayer: Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order dated 03.02.2022 made in W.P. No.14292 of 2020.

For Appellants : Mr.L.S.M. Hasan Faizal,
Additional Government Pleader

Respondent : Mr. N.Nagusah



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J U D G M E N T

(Judgment of the Court was delivered by R.SUBRAMANIAN, J.)

Challenge in this Appeal is to the order of the learned Single Judge in WP No.14292 of 2020, in and by which, the learned Single Judge has directed the appellants to file the Sale Certificate dated 27.02.2012 forwarded to the Sub Registrar, Sowcarpet, Chennai, by the Recovery Officer of the Debt Recovery Tribunal II, Chennai under Section 89(4) of the Registration Act.

2. The issue involved is squarely covered by the decision of the Hon'ble Supreme Court in ***The Inspector General of Registration & Anr. vs. G.Madhurambal and Anr., reported in 2022 SCC OnLine SC 2079***, the subject matter of challenge in the SLP referred to supra was the judgment of the Division Bench of this Court where it was held that a Sale Certificate cannot be treated as a conveyance and no stamp duty is required for filing it under Section 89(4) of the Registration Act.

3. The said view of the Division Bench was confirmed by the



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Hon'ble Supreme Court in the following terms:

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*1. Learned counsel for the petitioner(s) has made a valiant endeavour to persuade us to interfere with the impugned judgment(s) but not successfully. It is logically so as this issue has been repeatedly settled and if one may say, a consistent view followed for the last 150 years. We may refer to the judgments by the Madras High Court in the Board of Revenue No. 2 of 1875 (In Re : Case Referred) dated 19.10.1875 opining that a certificate of sale cannot be regarded as a conveyance subject to stamp duty, by the Allahabad High Court in **Adit Ram v. Masarat-un-Nissa** reported in [1883 SCC OnLine All 116](#) opining that a sale certificate is not an instrument of the kind mentioned in clause (b) of Section 17 of Act III of 1877 and is not compulsorily registrable and this Court's view in **Esjaypee Impex Pvt. Ltd. v. Asst. General Manager and Authorised Officer, Canara Bank** reported in (2021) 11 SCC 537 opining that the mandate of law in terms of Section [17\(2\)\(xii\)](#) read with Section [89\(4\)](#) of the [Registration Act, 1908](#) only required the Authorised Officer of the Bank under the [SARFAESI Act](#) to hand over the duly validated Sale Certificate to the Auction Purchase with a copy forwarded to the Registering*



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Authorities to be filed in Book I as per Section 89 of the [Registration Act](#) and order of this Court in M.A. No. 19262/2021 in SLP(C) No. 29752/2019 dated 29.10.2021 opining that once a direction is issued for the duly validated certificate to be issued to the auction purchaser with a copy forwarded to the registering authorities to be filed in Book I as per Section 89 of the [Registration Act](#), it has the same effect as registration and obviates the requirement of any further action.

2. It is time that the authorities stop filing unnecessary special leave petitions only with the objective of obtaining some kind of a final dismissal from this Court every time. Costs this time has been spared but will not be spared the next time.

[Emphasis Supplied]

- 3. The needful be done in terms of the impugned judgment(s) within 15 days from today.*
- 4. The special leave petitions are dismissed.*
- 5. Pending applications stand disposed of.*

4. In view of the law declared by the Hon'ble Supreme Court, we see no merit in the Appeal, the Appeal fails and it is accordingly **dismissed.**



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There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

(R.SUBRAMANIAN, J.) (R.SAKTHIVEL, J.)
31.07.2024

jv

Index: No

Internet: Yes

Speaking order

Neutral Citation: No

To

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