IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2024

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THE HONOURABLE MR. JUSTICE S.SOUNTHAR

W.P. No.27156 of 2024

R.Padmesh ..Petitioner

Vs.

State rep by
District Revenue Officer (Stamp Paper)
District Collector's Office
5th floor, Singaravellar Maligai, 32 Rajaji salai,
Chennai-01 ...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records on the file of the respondent made in Na.ka.No A2 / 009 / 2024 dated 17.05.2024 and C.Pa. No Aa2 / 009 / 2024 dated 24.06.2024 and quash the both.

For Petitioners :M/s.G.Selvi George
For Respondent : Mr.P.Harish
Government Advocate

O R D E R

Challenging the notices issued by the respondent under Form-I and Form-II of Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968, the petitioner is before this Court.

2. The petitioner purchased an extent of 1260 Sq.feet of vacant land from one Radhika and the same was registered as document No.1323/2021 on the file of Sub-Registrar, Royapuram. The petitioner paid the stamp duty of Rs.88,650/-. The document was referred to respondent under Section 47-A of Indian Stamp Act and the respondent issued Form-I and Form-II notices to the petitioner provisionally fixing the market value of the document at Rs.16,88,400/- instead of Rs.12,66,300/- mentioned in the document and arrived at deficit stamp duty to be paid by the petitioner as Rs.29,540/-. Aggrieved by the same, the petitioner has come before this Court by way of writ petition.

3. The impugned notices issued under Form-I and Form-II of Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968 are not final orders determining the market value of the document. The petitioner is entitled to file an objection to the provisional determination arrived at by the respondent. After considering the objection, the respondent has to pass final orders under Rule-7 of Tamil Nadu Stamp (Prevention of Undervaluation of

Instruments) Rules, 1968. The final order passed by the respondent under Rule-7 of Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968 is liable to be questioned before the Chief Controlling Revenue Authority under Section 47-A(5) of Indian Stamp Act, 1899. If any person aggrieved by the order passed by the appellate authority is entitled to file an appeal before this Court under Section47-A(10) of Indian Stamp Act. Therefore, the petitioner has got an effective remedy of appeal before the Appellate Authority and also further appeal before this Court. In these circumstances, this Court is not inclined to entertain the writ petition. However, the respondent is directed to consider the objection raised by the petitioner in his representation dated 10.06.2024 and 02.07.2024 and pass final orders in accordance with law. The petitioner is permitted to file his further objections, if any, before the respondent within a period of two weeks from the date of receipt of copy of this order along with the documents if any. The respondent shall consider the objection and pass final orders within a further period of four weeks from the date of receipt of objection from the petitioner.

4. With the above observations, this writ petition stands disposed of. No costs.

19.09.2024

Index : Yes/No
Neutral Citation : Yes/No
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To
District Revenue Officer (Stamp Paper)
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5th floor, Singaravellar Maligai, 32 Rajaji salai,
Chennai-01

S.SOUNTHAR, J.
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