IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :: 02-04-2024

CORAM

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

W.P.No.27172 of 2023

A.Eswaran ... Petitioner

-vs-

1.The District Registrar,
Tiruppur.

2.The Sub Registrar,
Sub Registrar Office,
Uthukuli Taluk. ... Respondents

Writ Petition under Article 226 of the Constitution of India, praying for issuance of a writ of mandamus directing the respondents to return the document in File No.P/Uthukuli/110/2022, dated 13.07.2022, registered on the file of the second respondent office by the petitioner in view of the representation, dated 19.07.2022.

For Petitioner : Mr.M.Guruprasad

For Respondents : Mr.Yogesh Kannadasan,
Spl.Govt.Pleader.

ORDER

This Writ Petition has been filed praying for a direction to the respondents to release the document registered and kept pending for fixation of the guideline value of the property.

2. The case of the petitioner is that he has executed a gift deed in respect of certain extent of land for laying road in a newly formed layout in favour of Kasturipalayam Panchayat.

3. Learned Special Government Pleader appearing for the respondents would fairly submit that when the impugned document was not referred under Section 47A of the Indian Stamp Act, the same cannot be kept pending for release.

4. It is not disputed that the document has been executed for gifting certain properties for formation of a layout. When a gift is executed by the owner of the layout in favour of Panchayat or local bodies for laying roads, the exemption granted by the Government has to be allowed. Such exemption has come into force in the year 1982 by way of G.O.Ms.No.117/CT & RE Department, dated 27.01.1982.

5. In such view of the matter, fixation of guideline value by Deputy Registrar does not arise at all. Once the document is registered, the authority cannot retain the document. Only if the Sub Registrar prima facie has a reason to believe that the document is undervalued, then, after registration, he has to refer the document to the Collector for determining the market value as per Section 47A of the Indian Stamp Act.

6. Such being the position, when there is an exemption already granted by the Government in respect of the gifts made in favour of local bodies from paying the stamp duty, without following the said Government Orders, retaining the document by the authority is not sustainable in the eye of law.

7. In such view of the matter, the respondents are directed to release the document to the petitioner within a period of fifteen days from the date of receipt of this order.

8. Writ Petition is allowed. No costs.

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Index : Yes/No
Internet : Yes/No
dixit

To

1.The District Registrar,
Tiruppur.

2.The Sub Registrar,
Sub Registrar Office,
Uthukuli Taluk.

N.SATHISH KUMAR, J.

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