



WEB COPY



W.P.No. 35772 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.12.2024

CORAM

THE HONOURABLE Ms. JUSTICE P.T. ASHA

W.P.No. 35772 of 2024
and W.M.P.No.38642 of 2024

1. Ramesh Flowers Private Limited,
a Company incorporated under the
Companies Act, 1956,
Having its registered Office at
A-62A, Sipcot Industrial Estate,
Veerapandiapuram, Tuticorin, Tamil Nadu

2. RF Gala Décor India Private Limited,
1/10/9, Madurai Bye Pass Road,
Sankara Peri Panchayat,
Tuticorin – 628 002

...Petitioners

Vs.

1. The Principal Secretary to the State Government
of Tamil Nadu,
Ministry of Commercial Taxes and
Registration Department, Fort St.George,
Chennai 600 035



W.P.No. 35772 of 2022

2. The Inspector General of Registration
100, Santhome High Road, Mullima Nagar,
Mandavelipakkam, Raja Annamalaipuram,
Chennai 600 028.

3. The Sub Registrar, Tuticorin,
Integrated Building of Registration Department,
Bolpettai, Tuticorin 628 602

...Respondents

Prayer: Writ Petition is filed under Article 226 of the constitution of India praying to issue a Writ of Certiorarified mandamus calling for the records relating to G.O. Ms.No 142 dated 17.10.2022 Commercial Taxes and Registration Department (read with G.O. Ms No 47 dated February 19 2020 issued by the 1st respondent and Commercial Taxes and Registration Department) and quash the same in so far as it restricts the Reduced Stamp Duty and registration fees for transfer of property under the scheme of Amalgamation or Reconstruction of Companies to Scheme of Amalgamation or Reconstruction of companies sanctioned by this Court or National Company Law Tribunal or Board for Industrial and Financial Reconstruction alone and direct the grant of such Reduced Stamp duty and registration fees to Scheme of Amalgamation or Reconstruction of Companies sanctioned by Regional Director of Companies under Section 233 of the Companies Act, 2013.

For Petitioner : Mr.A.Asif Basha
For Respondents : Mr.P.Harish



W.P.No. 35772 of 2024

Government Advocate

ORDER

This Writ Petition is filed for the following relief:

“To issue a Writ of Certiorarified mandamus calling for the records relating to G.O. Ms.No 142 dated 17.10.2022 Commercial Taxes and Registration Department (read with G.O. Ms No 47 dated February 19 2020 issued by the 1st respondent and Commercial Taxes and Registration Department) and quash the same insofar as it restricts the Reduced Stamp Duty and registration fees for transfer of property under the scheme of Amalgamation or Reconstruction of Companies to Scheme of Amalgamation or Reconstruction of companies sanctioned by this Court or National Company Law Tribunal or Board for Industrial and Financial Reconstruction alone and direct the grant of such Reduced Stamp duty and registration fees to Scheme of Amalgamation or Reconstruction of Companies sanctioned by Regional



*Director of Companies under Section 233 of the
Companies Act, 2013.”*

2. Heard the learned counsels on either side and perused the materials available on record.

3. It is informed by the learned Government Advocate that the document has not been presented to date by the writ petitioner.

4. Therefore, the writ petition is disposed of with a direction to the petitioner to present the document which shall be considered by the 3rd respondent as and when it is presented. No costs. Consequently, connected miscellaneous petition is closed.

16.12.2024

Index : Yes/No
Internet : Yes/No
srn



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To,
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1. The District Collector,
District Collectorate,
Coimbatore District,
Coimbatore 641 018.
- 2 The District Forest Officer,
Coimbatore,
Coimbatore District 641 002.
3. The Tahsildar,
Coimbatore South Taluk,
Coimbatore 641 018



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W.P.No. 35772 of 2024

P.T. ASHA, J,

srn

W.P.No. 35772 of 2024
and **W.M.P.No.38642 of 2024**

16.12.2024