IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2024

CORAM

THE HONOURABLE MR.JUSTICE S.SOUNTHAR

W.P.No.32461 of 2024

HL Mando Anand India Private Limited
Represented by its Authorized Signatory
No.SIA & S5, SIPCOT Industrial Part, Vengadu Village,
Pillaipakkam Post, Sriperumbudur Taluk,
Kanchipuram District-602105 ... Petitioner

vs.

The Sub-Registrar,
Sriperumbudur Sub-Registrar's Office,
Sriperumbudur. ... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the order bearing No. 337/2024 dated 25.07.2024 passed by the Respondent herein and quash the same and consequently direct the Respondent to return the Sale Deed dated 29.02.2024 registered as Doc. No. 2203/2024 on the file of the Respondent.

For Petitioner : M/s.Surya Teja SS Nalla

For Respondent : Mr.P.Harish
Government Advocate

ORDER

By consent of both the learned counsel appearing for the petitioner as well as respondent, this writ petition is disposed of at the admission stage itself.

2. The Writ Petition is filed challenging the impugned communication of the respondent requesting the petitioner to pay a sum of Rs.10,55,848/- towards deficit stamp duty payable on the Sale Deed presented for registration.

3. It is the case of the petitioner that it purchased superstructure with a Built-up area admeasuring 21,990 sq.ft., constructed by Mhitraa Engineering Equipments Private Limited and sale deed was executed on 29.02.2024 in favour of the petitioner. As per the valuation of the petitioner,

a sum of Rs.1,77,73,000/- was paid by the petitioner to the Seller as a consideration for purchase of the superstructure. The said sale deed was presented for registration before the respondent. The respondent registered the document as Document No.2203/2024 and failed to release the document.

4. Later, the respondent sent impugned communication requesting the petitioner to pay a sum of Rs.10,55,848/- on the ground that the market value of the subject property as per the valuation of Assistant Executive Engineer of Public Works Department was Rs.2,95,04,639/-. Aggrieved by the said communication, the petitioner has come before this Court.

5. The learned counsel appearing for the petitioner submitted that if the respondent doubts the market value mentioned in the document, it is for him to refer the document under Section 47-A of the Indian Stamp Act, 1899 for determination of market value by the Collector and it is not open to the respondent to determine the market value and demand the deficit stamp duty.

6. Mr.P.Harish, learned Government Advocate, who is taking notice for the respondent would submit that the impugned communication is not an order passed by the respondent determining the market value or make a demand for payment of deficit stamp duty in a proceedings under Section 47-A of Indian Stamp Act, 1899. As per the report of the Assistant Executive Engineer, Public Works Department, the value of the subject property was found to be Rs.2,95,04,639/- as against the valuation of the petitioner at Rs.1,77,73,000/- If the valuation of the Public Works Department's Engineer is accepted as correct, the deficit stamp duty payable is Rs.10,55,848/-. The learned Government Advocate further submits that the communication is only an offer by the respondent to the petitioner to accept the valuation of the Public Works Department's Engineer and pay deficit stamp duty on the said value.

7. If the petitioner is not ready to accept the value, they can make a request for reference to the Collector for determination of market value under Section 47-A of Indian Stamp Act, 1899 by expressing its unwillingness to accept the value adopted by Public Works Department's Engineer. In such case, if the respondent doubts the value mentioned in the

sale deed can refer the matter to the Collector for determination of market value.

8. As mentioned by the learned Government Advocate appearing for the respondent the impugned communication is not the one under Section 47-A of the Indian Stamp Act, 1899. It is only an indication for the petitioner about the value of the subject property as per the Public Works Department rate. The petitioner is not bound to accept the same. If the petitioner disputes the valuation made by the Public Works Department's Engineer, it is always open to the petitioner to express its unwillingness to accept the said valuation and seek reference under Section 47-A of the Indian Stamp Act, 1899.

9. In other words, the impugned communication is not binding on the petitioner, they can always seek reference for determination of market value by the Collector. In these circumstances, this Court is not inclined to interfere with the impugned communication.

10. Accordingly, the Writ Petition is disposed of by observing that it is open to the petitioner to communicate its willingness or unwillingness to pay the deficit stamp duty as mentioned in the impugned communication. In case, the petitioner is not willing to pay the deficit stamp duty, it is open to the respondent to take further action in accordance with law in case he doubts the market value of the subject property. No costs.

30.10.2024

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

To

The Sub-Registrar,
Sriperumbudur Sub-Registrar's Office,
Sriperumbudur.

S.SOUNTHAR, J.

dm

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