



W.P.No.33427 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.02.2024

CORAM

THE HON'BLE MR. JUSTICE P.VELMURUGAN

W.P.No.33427 of 2023

and

W.M.P.No.33160 of 2023

1. Dr.R.Saravanan

2. Dr.M.Nirmala

... Petitioners

Vs.

1. The Inspector General of Registration,
No.100, Santhome High Road,
Chennai – 600 028.

2. The District Registrar,
Salem District,
No.27C, First Floor,
Ramasundaram Street,
Salem HO, Salem – 636 001.

3. The Special Deputy Collector, Stamps,
Districts of Salem, Namakkal,
Dharmapuri & Krishnagiri,
Office of the District Collector,
Salem.



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4. The Sub Registrar,
Office of Thathagapatti Sub Registrar,
Thathagapatti,
Salem District.

... Respondents

PRAYER:

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus to direct the respondents herein to refund the excess amount of Rs.18,96,000/- paid toward Stamp Duty and Rs.22,55,842/- paid towards Registration Fee totally altogether a sum of Rs.41,51,842/- (Rupees Forty One Lakhs Fifty One Thouand Eight Hundred and Forty Two only) collected during the registration of Sale Certificate dated 15.12.2021 bearing Doc.No.7809/2021 on the file of the 4th respondent to the petitioners with interest at the rate of 9% from the date of payment till realization by considering the representation of the petitioners dated 04.07.2022.

For Petitioners : Mr.S.Senthil

For Respondents : Mr.B.Vijay
Additional Government Pleader



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ORDER

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This Writ Petition has been filed to issue a Writ of Mandamus to direct the respondents herein to refund the excess amount of Rs.18,96,000/- paid towards Stamp Duty and Rs.22,55,842/- paid towards Registration Fees, totally altogether a sum of Rs.41,51,842/- (Rupees Forty One Lakhs Fifty One Thousand Eight Hundred and Forty Two only) collected during the registration of Sale Certificate, dated 15.12.2021 bearing Doc.No.7809/2021 on the file of the fourth respondent to the petitioners with interest at the rate of 9% from the date of payment till realization by considering the representation of the petitioners' dated 04.07.2022.

2. Heard the learned counsel for the petitioners and the learned Additional Government Pleader appearing for the respondents and perused the materials available on record.

3. Learned counsel for the petitioners submitted that the petitioners were successful bidders in the auction conducted by Canara Bank. The sale certificate was registered, vide Document No.7809 of



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2021 on the file of the fourth respondent. The fourth respondent has kept the document as pending, stating that there is a deficit stamp duty and referred the same to the third respondent. The third respondent, without sending notice to the petitioners, has passed an order in SR.No.1468/2021 on 13.01.2022 and fixed the guideline value of the property and ordered to pay the deficit stamp duty at the rate of 7% and deficit registration charge at the rate of 4%. The petitioners have paid the necessary stamp duty and the registration fees. The respondents have to collect stamp duty and registration fees only for the sale price and not for the guideline value and hence the petitioners have sent a representation dated 04.07.2022 to the respondents to refund the excess amount which had already been paid, pursuant to the order passed by the third respondent on 13.01.2022.

4. The learned Additional Government Pleader appearing for the respondents submitted that the petitioners paid the stamp duty as per order of the third respondent dated 13.01.2022. Without challenging the said order, they have filed the present writ petition. The petitioners have



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alternative statutory remedy before the appellate authority and they are not entitled to seek the relief as sought for in this writ petition.

5. Since the petitioner has efficacious alternative statutory remedy before the appellate authority, this Court is not inclined to pass orders in this writ petition. Hence the petitioners are directed to work out their remedy in the manner known to law.

6. With the abovesaid direction, the Writ Petition is disposed of. There shall be no order as to costs. Connected miscellaneous petition in W.M.P.No.33160 of 2023 is ordered on payment of separate court fees by each of the petitioners.

05.02.2024

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Index: Yes/No

Speaking Order: Yes/No

Neutral Citation: Yes/No



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To
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P.VELMURUGAN, J.

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