



W.P.No.34909 of 2024

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.11.2024

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THE HONOURABLE MR. JUSTICE S. SOUNTHAR

W.P No.34909 of 2024

1. V.Srinivasan
2. Padmavathi Srinivasan
...Petitioners

Vs.

1. The Special Deputy Collector,
(Stamps), Vellore - 632 805.
2. The Sub Registrar,
Arani Sub Registration Office,
No,15, Kottai South Street,
Arani, Tamil Nadu - 632 301.
...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the entire records pertaining to the order D.Dis No.91/24 dated 20.02.2024 passed by the first respondent and quash the same as arbitrary and illegal, by confirming the market value determined by the second respondent.

For Petitioner : Mr.V.Pavel
For Respondents : Mr.P.Harish



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Government Advocate

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ORDER

The writ petition is filed challenging the endorsement made by the second respondent indicating valuation of deficit stamp duty on the sale deed dated 24.01.2024 in favour of the petitioner based on the determination of market value in his proceedings under Section 47(A) of Indian Stamp Act.

2. If the petitioner is aggrieved by the determination of market value by the first respondent in his proceedings under Section 47 (A) of Indian Stamp Act, it is for the petitioner to challenge the same under Section 47 (A) (5) of the Act before the Inspector General of Registration. However, in the case on hand, the petitioner, without challenging the final order passed by the respondents, simply challenges the subsequent endorsement made by the first respondent indicating collection of the deficit stamp duty, pursuant to the final order passed by the respondent. The petitioner with out making any objections paid the deficit stamp duty as per final order passed by the respondents. If at all, the petitioner is aggrieved by the determination of market value by the first respondent, he ought to have challenged the final



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order passed under Section 47 (A) proceedings.

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3. The learned counsel appearing for the petitioner submitted that final order passed under Section 47-A proceedings was not served on the petitioner.

4. In the light of the said submission, the first respondent is directed to serve the final order passed by him in a proceedings under Section 47 (A) of Indian Stamp Act within a period of two weeks from the date of receipt of copy of this order. It is needless to state that on receipt of final order, the petitioner is entitled to challenge the same before the appellate authority under Section 47 (A) (5) of Indian Stamp Act.

5. With the above direction, this Writ Petition is disposed of. No costs.

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Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
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S. SOUNTHAR, J.

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To

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