In the High Court of Judicature at Madras

Dated : 11.12.2024

Coram :

The Honourable Ms.Justice P.T.ASHA

Writ Petition No.37421 of 2024

M/s.Palace Investments, rep.
by its Managing Partner
Mr.Gokul R.Bathija ...Petitioner

Vs

1.The Inspector General of
Registration, 100, Santhome
High Court, Pattinapakkam,
Chennai-28.

2.The District Collector, Chennai,
M.Singaravelar Maaligai, 62,
Rajaji Salai, Chennai Collectorate,
Chennai-1.

3.The District Revenue Officer (Stamps),
Office of the District Revenue Officer
(Stamps), M.Singaravelar Maaligai, 62,
Rajaji Salai, Chennai Collectorate,
Chennai-1.

4.The Sub-Registrar, Office of the
Sub-Registrar, Neelankarai,
Kazura Garden, Neelankarai.
Chennai-41. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the first respondent to consider the representation dated 08.11.2024 and expedite the appeal proceedings pending against order dated 01.3.2024 vide Ref. No.C.Pa.No.31/2023/A3 passed by the third respondent filed on 10.4.2024 within such time as may be prescribed by this Court after providing the petitioner a reasonable opportunity of personal hearing.

For Petitioner	:	Mr.S.Manuraj
For Respondents	:	Mr.B.Vijay, AGP

ORDER

The limited prayer made by the petitioner is to consider their representation dated 08.11.2024 for an early disposal of the appeal proceedings dated 06.4.2024 pending before the first respondent against the order dated 01.3.2024 passed by the third respondent.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader accepting notice for the respondents.

3. The petitioner would contend that though a sale deed was registered by paying the applicable stamp duty and the registration charges, the document has not yet been released by the fourth respondent. Subsequently, the third respondent issued Form-I Notice vide Na.Ka.No.31/23 dated 15.6.2023 under Rule 4 of the of Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules,

1968 alleging undervaluation in respect of the property measuring 2 acres 52.5 cents comprised in S.Nos.57/1A2, 57/1B, 65/1, 65/2, 65/3, 66/1, 66/2 and 66/3 at No.161, Uthandi Village, Sholinganallur Taluk, Chengalpattu District and directed the petitioner to pay the deficit differential stamp duty of Rs.11,54,300/-. In response to that, the petitioner appeared before the third respondent on 20.6.2023 and also gave a representation even on the same day to the third respondent explaining their stand and sought to release the sale deed.

4. After a period of six months, the third respondent issued Form-II Notice dated 22.12.2023 seeking explanation from the petitioner within 15 days. Therefore, the petitioner was constrained to approach this Court by filing W.P.No.36335 of 2023 seeking a direction to respondents 2 to 4 to complete the proceedings pursuant to the issuance of the said Form-I Notice. The said writ petition was disposed of on 28.12.2023 directing the respondents to dispose of the proceedings in Na.Ka.No.31/23 dated 15.6.2023 with a period of twelve weeks from the date of receipt of a copy of the said order after hearing the petitioner and the person interested.

5. After the disposal of the said writ petition, the petitioner once again approached respondents 2 to 4 by sending a representation

dated 02.1.2024 to complete the proceedings in Na.Ka.No.31/23 dated 15.6.2023. However, the third respondent passed an order dated 11.1.2024 stating that despite sending notices to the petitioner, no objection has been received and rather, directed the petitioner once again to pay the provisional differential stamp duty to the tune of Rs.11,54,300/-.

6. Though the third respondent passed the said order dated 11.1.2024, once again, vide communication dated 22.1.2024, the third respondent required the petitioner to appear before him on 13.2.2024 along with requisite documents. Pursuant to that, the petitioner sent another representation dated 13.2.2024 to the third respondent reiterating their stand. However, to their shock and surprise, the third respondent passed the final order dated 01.3.2024 directing the petitioner to pay the deficit stamp duty to the tune of Rs.11,54,300/-. Challenging the said order dated 01.3.2024, the petitioner filed an appeal dated 06.4.2024 to the first respondent and it is yet to be disposed of. Hence the writ petition.

7. As stated earlier, the petitioner has come to this Court with a limited request.

8. Considering the fact that the first respondent has kept the appeal of the petitioner pending for over seven months, the writ petition is allowed and a Mandamus is issued to the first respondent to dispose of the appeal filed by the petitioner on 06.4.2024 on merits and in accordance with law within a period of two months from the date of receipt of a copy of this order. No costs.

11.12.2024

To
1.The Inspector General of
Registration, 100, Santhome
High Court, Pattinapakkam,
Chennai-28.

2.The District Collector, Chennai,
M.Singaravelar Maaligai, 62,
Rajaji Salai, Chennai Collectorate,
Chennai-1.

3.The District Revenue Officer (Stamps),
Office of the District Revenue Officer
(Stamps), M.Singaravelar Maaligai, 62,
Rajaji Salai, Chennai Collectorate,
Chennai-1.

4.The Sub-Registrar, Office of the
Sub-Registrar, Neelankarai,
Kazura Garden, Neelankarai.
Chennai-41.

RS

P.T.ASHA,J

RS

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