



W.P.No.25951 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.07.2024

CORAM :  
**THE HONOURABLE MR. JUSTICE J.SATHYA NARAYANA PRASAD**

**Writ Petition No.25951 of 2018**

K.Anand

... Petitioner

Vs.

- 1.The Inspector General of Registration,  
Chennai.
- 2.The District Collector,  
Villupuram.
- 3.The Special Deputy Collector (Stamps),  
Cuddalore.
- 4.The Joint Sub Registrar No.1,  
Villupuram.

... Respondents

**Prayer:** Writ Petition has been filed under Article 226 of Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the third respondent in his proceedings in 1/368/2018 dated 10.07.2018 and received by the petitioner on 18.09.2018 and quash the same and thereby direct the respondents to permit the petitioner to pay the stamp duty as per the Samadhan Scheme introduced by the respondents in G.O.Ms.No.189 dated 29.12.2017 in respect of the petitioner's document bearing document No.524/2004 on the file of the fourth respondent.



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For Petitioner : Mr.N.Suresh

For Respondents 1 to 4 : Mr.P.Ananda Kumar,  
Government Advocate

### **ORDER**

This writ petition has been filed by the petitioner to call for the records of the third respondent in his proceedings in ~~21~~1/368/2018 dated 10.07.2018 and received by the petitioner on 18.09.2018 and quash the same and thereby direct the respondents to permit the petitioner to pay the stamp duty as per the Samadhan Scheme introduced by the respondents in G.O.Ms.No.189 dated 29.12.2017 in respect of the petitioner's document bearing document No.524/2004 on the file of the fourth respondent.

2. The case of the petitioner is that he is the absolute owner of the property in S.No.86/1-75 ½ cents situated at Villupuram and the same was registered as Doc.No.524/2004. For determination of market, the said document was referred to the third respondent under Section 47-A of Indian Stamp Act. But, the same was kept pending. In the meantime, the petitioner has filed suit for release of document in O.S.No.35 of 2005 on the file of



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Principal District Munsif, Villupuram, which was dismissed on 30.09.2005.

Challenging the same, the petitioner has filed an appeal in A.S.No.105 of 2006. Pending appeal, the petitioner has filed I.A.No.8 of 2012 to withdraw the said appeal with liberty to file appeal for the purpose of filing petition under the Samadhan Scheme. The said petition was allowed on 18.01.2012.

2.1. Subsequently, the petitioner gave a representation dated 23.01.2012 to the respondents to consider the Doc.No.524 of 2004 under Samadhan Scheme, which was kept pending by the respondents. Thereafter, the petitioner has given another representation dated 21.03.2018 to the respondents to consider the Doc.No.524 of 2004 under the Samadhan Scheme introduced by the State of Tamil Nadu, but the same was not considered. Hence, the petitioner has filed writ petition in W.P.No.8543 of 2018, before this Court and the same was disposed on 11.04.2018 with a direction to the respondents to consider the petitioner's document under Samadhan Scheme.

2.2. Pursuant to the order of this Court, the petitioner has made another representation dated 22.05.2018 to consider his document under Samadhan



Scheme. On receipt of the said representation, the third respondent issued proceedings in A1/368/2018 dated 10.07.2018 and rejected the said representation. Aggrieved over the said proceedings dated 10.07.2018, the petitioner has come forward with the present writ petition.

3. When the matter was taken up for hearing, learned counsel for the petitioner submitted a copy of the undertaking affidavit dated 18.07.2024 filed by the petitioner, wherein it is stated that the petitioner undertakes to pay the ?<sup>rd</sup> of the deficit stamp duty. For better appreciation and understanding, the relevant portion of the affidavit is extracted hereunder:

*“3. I submit that my sale deed dated 29.03.2004 was registered as document No.524/2004 JSRO No.1, Villupuram and the said sale deed was referred to the 3<sup>rd</sup> respondent/The Special Deputy Collector (Stamps), Cuddalore, for determination of market value. I submit that the sale deed was registered for value at Rs.4,90,000/- and the registering authorities has directed to pay the deficit stamp duty of Rs.6,95,535/-.*

*4. I submit that in order to give a quietus to the entire matter I undertake to pay ?<sup>rd</sup> of the deficit stamp duty liable to be paid viz., Rs.6,95,535 x ? = Rs.4,63,690/-. I humbly submit that on payment of the above said amount of Rs.4,63,690/- the Hon'ble Court may direct the document dated 29.03.2004*



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*registered as Document No.524/2004, JSRO No.1, Villupuram,  
be released to me forthwith within the period fixed by this  
Hon'ble Court”.*

4. Learned Government Advocate appearing for the respondents has also acknowledged the undertaking affidavit filed by the petitioner.

5. Heard the learned counsel on either side and perused the materials available on record.

6. Taking into consideration the undertaking affidavit filed by the petitioner, this Court directs the petitioner to pay ?<sup>rd</sup> of the deficit stamp duty to the fourth respondent, within a period of four weeks from the date of receipt of a copy of this order and on receipt of the same, the fourth respondent is directed to release the Doc.No.524 of 2004.

7. This writ petition is disposed of with the above observation and directions. No costs.



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Index : Yes/No

Speaking Order : Yes/No

Neutral Citation : Yes/No

**J.SATHYA NARAYANA PRASAD,J.**

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To:

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