



WP(MD)No.6002 of 2024

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 03.04.2024**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**WP(MD)No.6002 of 2024**

Arumugam

... Petitioner

Vs.

1.The Inspector General of Registration,  
No.100, Santhome High Road,  
Foreshore Estate, Chennai – 28.

2.The District Registrar,  
Registration Department,  
District Court Complex,  
Pudukkottai Town,  
Pudukkottai District – 622 001.

3.The Sub Registrar,  
Thirumayam Sub Registrar Office,  
Registration Department,  
Thirumayam, Pudukkottai District.

... Respondents

**Prayer:** Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned notice in Document No.4837/2023 dated 27.11.2023 issued by the Respondent No.3 dated 12.02.2024 and quash the same as illegal, consequently directing the Respondent No.3 to remove the entry made in the encumbrance certificate with respect of the property situated in Old Survey No. 114/1, Re Survey No.114/1B



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with extent about 0.08.50 ares out of 0.81.50 ares in Thirumayam Village, Thirumayam Taluk, Pudukkottai District.

For Petitioner : Mr.M.J.Ameer Hussain

For Respondents : Mr.B.Saravanan,  
Additional Government Pleader

\* \* \*

### **ORDER**

Heard both sides.

2.The petitioner had purchased the petition mentioned property vide sale deed dated 27.11.2023. The registration formalities had got concluded and the document was also released. Thereafter, on the strength of the audit report, the registering authority raised the impugned demand notice dated 27.11.2023 calling upon the petitioner to pay deficit stamp duty to the tune of Rs.2,50,651/- and the Registration charges to the tune of Rs.71,630/-. Challenging the said demand, this present writ petition came to be filed.

3.The impugned notice is bad on two grounds. It was not preceded by any show cause notice. The audit report on which the



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reliance was placed was not furnished to the petitioner. The registering authority may not have any authority to issue any demand after releasing the document. On these grounds, the impugned demand is quashed. This writ petition is allowed. No costs.

**03.04.2024**

Index : Yes / No  
Internet : Yes/ No  
Skm

**To**

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Foreshore Estate, Chennai – 28.
- 2.The District Registrar,  
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Pudukkottai Town,  
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**G.R.SWAMINATHAN, J.**

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