



W.P(MD)No.6272 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 19.03.2024

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.6272 of 2024

G.Rajendran

... Petitioner

Vs.

1.The District Collector,
Tenkasi,
Tenkasi District.

2.The Inspector General of Registration,
100, Santhome High Road,
Foreshore Estate,
Chennai – 28.

3.The Additional Inspector General of Registration,
100, Santhome High Road,
Foreshore Estate,
Chennai – 28.

4.The District Registrar (Admin),
Sankarankovil,
Tenkasi District.

5.The Sub Registrar,
Sub Registrar Office,
Kadayam,
Tenkasi District.

... Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondents 1 and 4 to return a sum of Rs.1,30,000/- (Rupees One Lakh and Thirty Thousand only) paid by this petitioner on 03.07.2020 by E-Payment, as stamp duty and non utilized for registration of any documents, within a time frame fixed by this Court along with interest and cost.

For Petitioner : Mr.F.X.Eugene

For Respondents : Mr.D.S.Nedunchezian
Government Advocate

ORDER

Heard both sides.

2.The petitioner wanted to purchase the petition mentioned property. The sale deed was presented. Registration however was declined. That was because of one Anthonysamy raised objections. Ultimately, the petitioner dropped the transaction itself. The document was also returned to the petitioner. Interestingly, even the registration fees was also refunded. All that the petitioner wants is refund of the stamp duty paid by him. The petitioner had purchased stamps for Rs.7700/- and the balance stamp duty was paid through e-mode.

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3. When the transaction did not go through, the petitioner is definitely entitled to refund. Merely because there has been lapse of time that would not be a ground to refuse refund. The issue raised in the writ petition is no longer res integra. The Hon'ble Supreme Court of India vide order dated 24.09.2021 in Civil Appeal No.5970 of 2021 (***Rajeev Nohwar v. Chief Controlling Revenue Authority Maharashtra State and Others***) had already held that rejection of application for refund on the ground of delay would violate equity, justice and fairness. Of course, in the said case the delay was on account of legal proceedings. In this case, frustration of transaction took place because of the objection raised by one Anthonysamy. The cause is immaterial. There is absolutely no justification for refusing refund of the stamp duty.

4. In this view of the matter, the first respondent is directed to refund the stamp duty of Rs.1,30,000/- paid by the petitioner by e-payment. This exercise shall be done by the first respondent within a period of eight weeks from the date of receipt of a copy of this order.



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5.This writ petition is allowed accordingly. There shall be no order as to costs.

19.03.2024

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
MGA

To

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G.R.SWAMINATHAN, J.

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