BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.09.2024

CORAM:

THE HON'BLE MR.JUSTICE P.VELMURUGAN
AND
THE HON'BLE MR.JUSTICE K.K.RAMAKRISHNAN

W.A(MD)No.956 of 2023
and
C.M.P(MD)No.7550 of 2023

1.The Inspector General of Registration,
No.100, Santhome High Road,
Chennai-600 028.

2.The District Revenue Officer(Stamps),
Collectorate of Chennai,
5th Floor, M.Singaravelar Maligai,
No.62, Rajaji Salai,
Chennai-600 001.

3.The District Registrar,
No.57, Railway Feeder Road,
Tenkasi.

4.The Joint No.1 Sub Registrar,
No.57, Railway Feeder Road,
Tenkasi. ... Appellants/Respondents

Vs.

Great Lakes Multi-State Cooperative Housing Society Limited,
No76/190, South Car Street,
Srivilliputhur in Virudhuangar District

Rep. by its Chief Executive Officer
S.Sakthivel ...Respondent/Writ Petitioner

PRAYER: Writ Appeal filed under Clause 15 of Letters Patent Act praying this Court to set aside the order of this Court made in W.P(MD)No.21561 of 2022 dated 24.01.2023.

For Appellants	: Mr.R.Baskaran Additional Advocate General No.VI, assisted by Mr.P.Subbaraj Special Government Pleader
For Respondent	: Ms.T.Kokilavane for M/s.A.Robinson

JUDGMENT

(Order of the Court was made by **P.VELMURUGAN.,J)**

This Writ Appeal is directed against the order of this Court made in W.P(MD)No.21561 of 2022 dated 24.01.2023.

2. Heard the learned counsel appearing on either side and perused the materials placed before this Court.

3.The respondent/Writ Petitioner filed Writ Petition seeking for issuance of a Writ of Mandamus directing the second respondent/2nd appellant herein to issue challan for payment of deficit stamp duty in respect of the registered sale deed in Document No.853 of 2013 dated 31.08.2012.

4.This Court disposed of the above Writ Petition on 24.01.2023, holding that:

> *''2.The petition mentioned sale deed is standing in favour of the writ petitioner society. It was also registered as Document No.853 of 2013 on the file of the fourth respondent. However, it is treated as a pending document and has not been released. This was because, according to the respondents, enquiry under Section 47A of the Indian Stamp Act was initiated. The petitioner has now comes forward to pay the entire deficit stamp duty. The petitioner only wants the second respondent to issue challan so that the petitioner can pay the same. The second respondent is directed to issue the challan sought for. I however make it clear that this direction will not be construed to mean that this Court has endorsed the title of the petitioner.*
>
> *3.This writ petition stands allowed. No costs."*

Now challenging the above said order passed by the Writ Court, the appellants have filed the intra Court Writ Appeal.

5.The learned Additional Advocate General would submit that the writ petitioner fraudulently registered the document and once they issued the challan, the authorities cannot impound the document which is also connected to the other petitions.

6. The learned counsel for the respondent/writ petitioner would submit that though the document has been registered, it has not been released on the ground that the property was under valued. When the document was presented for registration, the Joint No.1 Sub Registrar/4th appellant herein also registered the document and if the Registrar finds that the properties are undervalued and stamp was not sufficiently affixed, then he can refer the matter to the second respondent/District Revenue Officer (Stamps)/2nd appellant herein. The second appellant only has to issue the proceedings under Section 47A(1) and after giving opportunity to the parties and conducting the enquiry, fix the correct value. On such fixation of value, the parties have to be directed to pay the deficit stamp duty. In case, the parties paid the sufficient stamp duty, the authorities can release the document and otherwise they can impound the document for non-payment of sufficient stamp duty.

7. Whereas in this case, the respondent himself had admitted that he is ready to pay the deficit stamp duty as fixed by the authorities/appellants, therefore, the learned Single Judge considered the fact that the document has already been registered and enquiry under Section 47A of the Indian Stamp Act was also initiated, and also considering the submission made by the respondent/writ petitioner that he is ready to pay the deficit stamp duty, passed the order in the writ petition. Therefore, considering the facts and circumstances, this Court does not find any reasons to interfere with the findings of the learned Single Judge.

8. In view of the above, the Writ Appeal is dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

[P.V.,J.] **[K.K.R.K.,J.]**
02.09.2024

NCS : Yes/No
Index : Yes / No
Internet : Yes / No
PJL

P.VELMURUGAN, J.
and
K.K.RAMAKRISHNAN,J.

PJL

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