



W.P.(MD)No.15019 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 14.08.2024

CORAM:

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

W.P.(MD)No.15019 of 2022
and WMP(MD) No.10744 of 2022

R.Maheswari

... Petitioner

Vs

1. The Tamil Nadu Government,
Represented by its Secretary,
Commercial Taxes and Registration Department,
St.George Fort, Chennai.

2. The District Collector,
Collector Office, Trichy, Trichy District.

3. The District Registrar,
District Registrar Office, Trichy,
Trichy District.

4. The Special Deputy Collector (Stamps),
Special Deputy Collector Office,
Trichy, Trichy District.

5. The Sub Registrar,
Sub Registration Office,
Manapparai,
Trichy District.

... Respondents



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PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari calling for the records relating to the Impugned Order dated 12.10.2021 in Tha.Pa.No.A2/5374/2003 passed by the 4th Respondent and quash the same.

For Petitioner : Mr.Rajesh Saravanan
For Respondents : Mr.M.Siddharthan
Additional Government Pleader

ORDER

This Writ Petition has been filed challenging the impugned Order, dated 12.10.2021 in Tha.Pa.No.A2/5374/2003 passed by the 4th Respondent.

2.Heard Mr.Rajesh Saravanan, the learned counsel appearing for the petitioner and Mr.M.Siddharthan, learned Additional Government Pleader appearing for the respondents. Perused the materials available on record.

3.The petitioner has purchased the property on 21.10.2003. However, the document has been referred under Section 47-A of Indian Stamp Act, 1899 (hereinafter referred to as 'the Act') for determination of correct value. Without hearing the petitioner, final order has been passed in S.R.No.5374/2003 on 14.01.2004.



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4.Challenging the same, the petitioner has filed a writ petition before this Court in W.P(MD) No.6671 of 2005, wherein, this Court vide order, dated 26.07.2005 directed the authorities to release the deed after making necessary endorsement. Pursuant to the direction, the petitioner has got back her document. However, the said writ petition was dismissed for default on 30.05.2007.

5.In the meanwhile, the proceeding initiated under Section 47-A of the Act has reached its finality. No appeal has been preferred by the petitioner within the stipulated time. Hence, the Collector has determined the deficit amount of duty to the tune of Rs.1,94,736/- and the impugned notice has been issued in this regard.

6.At the outset, this Court is of the view that the writ petition itself is not maintainable. The petitioner fails to challenge the final order passed under Section 47-A by way of preferring appeal. However, without challenging the final order, the present writ petition is filed to challenge the notice of recovery, which is not maintainable.



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7.It is made clear that the respondents claimed 24% interest for the deficit amount of duty in the impugned notice of recovery. The learned counsel for the petitioner submitted that claiming interest @ 24% is exorbitant, whereas, the Act provides only 1% interest for deficit amount of duty.

8.It is pertinent to note that as per Tamil Nadu Act 13 of 2008, on 18.03.2008, the interest at two per cent per month for the entire period of default was amended as "interest at one per cent per month on such amount for the entire period of default". However, the impugned order has been passed in the year 2004 itself, which is prior to the amendment. Hence, I do not find any merits in this matter.

9.Accordingly, this writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

14.08.2024

NCC : Yes/No
Index : Yes/No
PNM



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N.SATHISH KUMAR, J.

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