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W.P.(MD)NO.17449 OF 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.07.2024

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.17449 of 2024 AND

W.M.P.(MD)No.14986 of 2024

M/s.Seshasayee Paper and Boards Ltd.,
Rep. by its Senior vice President & CFO,
Having its Reg.office at
Pallipalayam, Cauvery RS,
Erode – 638 007.

... Petitioner

Vs.

1. The District Registrar,
O/o.the Registration Department,
Tirunelveli District.
2. The Sub Registrar,
Pettai Sub Registration Office,
Periyar Nagar, Cheranmahadevi Road,
Suthamalli – 627 604.

... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondents 1 and 2 herein to register the sale certificate dated 24.05.2023 issued by the official Liquidator of M/s.Servalakshmi Paper Ltd., (under Liquidation) pursuant to the orders of Hon'ble National Company Law Tribunal in IA/1511/CHE/2022 in CP/514/IB/2017 dated 12.05.2023 and to file the above sale certificate dated 24.05.2023 in book No.1 without insisting on any payment of stamp duty and registration charges.



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W.P.(MD)NO.17449 OF 2024

For Petitioner : Mr.A.Srinivasan
For R-1 & R-2 : Mr.Veerakathiravan,
Additional Advocate General,
assisted by,
Ms.D.Farjana Ghoushia,
Special Government Pleader.

* * *

ORDER

The petitioner had purchased the petition-mentioned property at an auction sale conducted by NCLT. The sale certificate was issued on 24.05.2023 by the official liquidator of M/s.Servalakshmi Paper Ltd. It was of course pursuant to the orders of NCLT. The second respondent had declined to file the sale certificate on the ground that the stamp duty filing fees at 11% of market value should be paid.

2. It is beyond dispute that G.O.(Ms).No.28 Commercial Taxes and Registration (J2) Department dated 23.03.2023 which provides for levy of such filing fee had been stayed in W.P.(MD)No.8431 of 2023. As on date, stay is very much in operation. Therefore, the second respondent will not be justified in demanding payment of filling fee or stamp duty. The issue raised in the writ petition stands concluded in the decision



reported in 2022 SCC OnLine Mad 8784 (Bell Tower Enterprises LLP V.

State of Tamil Nadu).

3. The learned counsel appearing for the petitioner states that the sale certificate is kept a pending document by the second respondent. The second respondent is directed to file the sale certificate issued by the official liquidator. It is needless to mention that the rights of the petitioner will abide by the outcome of W.P.(MD)No.8431 of 2024. This writ petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

29.07.2024

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU

To:

1. The District Registrar,
O/o.the Registration Department,
Tirunelveli District.
2. The Sub Registrar,
Pettai Sub Registration Office,
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G.R.SWAMINATHAN,J.

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