



Cont.P.(MD) No.1427 of 2023

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.12.2024

CORAM:

THE HONOURABLE MR.JUSTICE G.K.ILANTHIRAIYAN

Cont.P.(MD) No.1427 of 2023

Meenakshi

... Petitioner

-VS-

R.Mani Murugan
Sub Registrar
Sub Registrar's Office
Thallakulam
Madurai District

... Respondent

PRAYER: Contempt Petition is filed under Section 11 of the Contempt of Courts Act, 1971 praying to punish the contemnor / respondent for their deliberate and willful disobedience of the order of this Court, dated 21.04.2023, made in W.P.(MD) No.24682 of 2022.

For Petitioner : Mr.R.Shankar Ganesh

For Respondent : Mr.Veera Kathiravan
Additional Advocate General
assisted by Mr.S.P.Maharajan
Special Government Pleader



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ORDER

This contempt petition has been filed alleging willful disobedience of the order, dated 21.04.2023, made in W.P.(MD) No.24682 of 2022.

2. By the above order, this Court has directed the respondent to register the sale certificate whenever it is presented, after following due procedure, by the petitioner. This Court further directed that the respondent may collect 5% stamp duty and 1% registration charges from the petitioner. However, the respondent did not accept the sale certificate presented by the petitioner for registration. Hence, this contempt petition.

3. It is seen that while pending this contempt petition, the above order, dated 21.04.2023, has been challenged by the respondent before this Court in W.A.(MD) No.1767 of 2023 and the Honourable Division Bench of this Court, by Judgment dated 29.11.2023, modified the order passed by the learned Single Judge in the above writ petition to the extent that the stamp duty and registration charges, as applicable on the date of presentation of the sale certificate by the writ petitioner are to be recovered for the purpose of proceeding with the registration by following the procedures as contemplated



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under the Registration Act, 1908. That apart, liberty has also been granted to the petitioner to approach the respondent by re-presenting the sale certificate for completion of registration in the manner as contemplated under the said Act.

4. Pursuant to the above directions issued by the Honourable Division Bench of this Court in the above mentioned writ appeal, the respondent has issued a demand notice, dated 27.03.2024, stating that as on 26.10.2022, the date on which the sale certificate was originally presented for registration by the petitioner, the stamp duty was at 7% and the registration charges were at 4% and therefore, directed the petitioner to pay 2% stamp duty and 3% registration fee, after deducting the amount paid at the rate of 5% towards stamp duty and 1% towards registration charges.

5. Learned counsel for the petitioner would submit that the stamp duty and the registration charges as applicable on the date of presentation of the sale certificate were at 5% and 1% respectively.

6. Learned Additional Advocate General appearing for the respondent relied upon G.O.Ms.No.49, Commercial Taxes and Registration



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(J2) Department, dated 08.06.2017, to state that on the date when the petitioner presented the sale certificate for registration, the rate of stamp duty and registration charges were at 7% and 4% respectively and therefore, the respondent has issued the demand notice dated 27.03.2024.

7. Since the respondent has issued the demand notice, dated 27.03.2024, the petitioner has to comply with the same or if she is aggrieved by the same, she has to challenge the same in the manner known to law. Rather, the same cannot be questioned in a contempt petition. In such circumstances, this Court does not find any willful disobedience of the order and directions issued by this Court on the part of the respondent.

8. Accordingly, this contempt petition is closed. However, the petitioner is at liberty to challenge the demand notice, dated 27.03.2024, issued by the respondent, in the manner known to law, if she is so advised.

11.12.2024

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

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To:
Mr.R.Mani Murugan,
Sub Registrar,
Sub Registrar's Office,
Thallakulam,
Madurai District.



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G.K.ILANTHIRAIYAN, J.

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