



W.P.(MD) No.18433 of 2016

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.18433 of 2016

and

W.M.P.(MD) No.13271 of 2016

M.Sivaramakrishnan

.. Petitioner

Vs.

1.The Joint Registrar No.1,
Office of the Joint Registrar,
Pattukottai, Thanjavur District.

2.The Special Deputy Collector (Stamps),
District Collector Office,
Thanjavur District.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records relating to the impugned order dated 18.07.2016 which was received by the petitioner on 21.07.2016 in II/20-180/08-09 passed by the first respondent and quash the same on merits and in accordance with law.

For Petitioner : Mr.H.Thayumanaswamy



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For Respondents : Mr.D.Sadiq Raja
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned communication issued by the first respondent calling upon the petitioner to pay the stamp duty as arrived at during the audit of records by the Audit Team.

2. The learned counsel for the petitioner would submit that originally when the document was registered, the Sub-Registrar concerned had referred the document under Section 47-A of the Indian Stamp Act, 1899 for determining the market value of the property for levying the proper stamp duty. The second respondent herein had thereafter fixed higher value for the property and had directed the petitioner to pay the difference in stamp duty.

3. The difference in stamp duty is more than what the Audit Team had indicated to be deficit of stamp duty with reference to the said



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document and the Audit Team nor the first respondent had also looked into the fact that under the proceedings initiated under Section 47A of the Stamp Act, market value of the property had been arrived at by the second respondent and thereafter, the difference in stamp duty has also been paid by the petitioner.

4. Since the impugned communication has overlooked the earlier proceedings under Section 47-A of the Indian Stamp Act, the same is liable to be set aside and is accordingly, set aside.

5. In fine, this Writ Petition stands allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

20.11.2024

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

abr



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To

- 1.The Joint Registrar No.1,
Office of the Joint Registrar,
Pattukottai, Thanjavur District.
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K.KUMARESH BABU, J.

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