



W.P (MD).No. 26299 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.11.2024

CORAM

THE HONOURABLE MR. JUSTICE **G.K.ILANTHIRAIYAN**

W.P (MD).No.26299 of 2024

and

W.M.P(MD)Nos.22300 & 22302 of 2024

M.Shanthi

...Petitioner

Vs.

**1.The Special Deputy Collector (Stamps)
O/o.The Special Deputy Collector (Stamps),
Virudhunagar District,
Virudhunagar.**

**2.The District Registrar (Audit),
O/o.The District Registrar (Audit),
Sivagangai District,
Sivagangai.**

**3.The Sub-Registrar,
O/o.The Sub-Registrar,
Kalaiyarkovil,
Sivagangai District.**

...Respondents

Prayer: Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the Impugned notice in Form-I, dated 30.08.2024 passed by the Respondent No.1 in Tha.Pa.No.S2/46/2024 on the file of the Respondent No.1 and quash the same as illegal.



W.P (MD).No. 26299 of 2024

For Petitioner : Mr.T.Thirumurugan
For R1 & R2 : Mr.S.Shanmugavel
Additional Government Pleader
For R3 : Mr.S.P.Maharajan

ORDER

This writ petition has been filed challenging the demand notice, dated 30.08.2024 thereby, directed the petitioner to pay the deficit stamp duty to the tune of Rs.69,210/-.

2. By consent of both parties, the Writ Petition is taken up for final disposal at the admission stage itself.

3. The petitioner owned the property and residing at No.614/1, Ayyurulithatchan Kanmoi Village, Kalaiyarkovil Post, Sivagangai District. The petitioner had purchased the said property by a registered sale deed, dated 14.07.2021 vide document No.2360/2021. The petitioner had paid registration fee and stamp fee to the tune of Rs.91,678/-. Thereafter, the petitioner received the document from the third respondent. Thereafter, the third respondent raised demand thereby, directed the petitioner to pay deficit stamp duty. After



W.P (MD).No. 26299 of 2024

payment of deficit stamp duty, the petitioner's house was assessed to the property tax. Once again, the petitioner was directed to pay deficit stamp duty. Therefore, the petitioner, challenging the demand notice, filed a writ petition in W.P(MD)No.5388 of 2022. This Court quashed the demand notice only on the ground of violation of principles of natural justice and remitted back to the competent authority to issue fresh demand notice after giving an opportunity of hearing. Thereafter, the petitioner was given an opportunity and on the report received from the authority concerned, the first respondent now, issued demand notice to the petitioner and thereby, directed to pay a sum of Rs.69,210/-. If any objections on the demand notice, the petitioner is at liberty to raise objections within 21 days from the date of receipt of the demand notice. However, the petitioner did not raise any objections so far and straightaway challenged the demand notice before this Court. Now, the time is also expired to raise an objections. However, the petitioner seeks further time to submit her objections.

4. The learned Additional Government Pleader appearing for the respondents 1 & 2 would submit that only after giving an opportunity of hearing to the petitioner, as directed by this Court, a fresh demand notice has been issued to the petitioner, dated 30.08.2024. Further, the petitioner has



W.P (MD).No. 26299 of 2024

failed to submit any objections within 21 days from the date of receipt of the demand notice.

5. Considering the above, the petitioner is at liberty to raise an objections, if any, within 10 days from today i.e., on or before 13.11.2024. On receipt of the same, the first respondent is directed to pass orders on merits and in accordance with law within a period of two weeks, thereafter.

6. With the above direction, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Internet : Yes
Index : Yes/No
Speaking/Non Speaking order
am

04.11.2024

To

1.The Special Deputy Collector (Stamps)
Virudhunagar District,
Virudhunagar.

2.The District Registrar (Audit),
Sivagangai District,
Sivagangai.



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W.P (MD).No. 26299 of 2024

G.K.ILANTHIRAIYAN, J.

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W.P (MD).No.26299 of 2024

04.11.2024