BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06.12.2024

CORAM

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

W.P (MD).No.29349 of 2024
and
W.M.P(MD)No.24777 of 2024

V.Krishnamoorthy ... Petitioner

Vs.

1.The Sub-Registrar,
Sattur,
Virudhunagar District.

2.The District Registrar (Administration),
Registration Department,
Virudhunagar,
Virudhunagar District. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order passed by the second respondent in Na.Ka.No.4927/A1/2024, dated 14.11.2024 and quash the same and further diect the second respondent to initiate fresh proceedings offering opportunity to the petitioner to present the case.

For Petitioner : Mr.N.Tamilmani

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

O R D E R

This writ petition has been filed challenging the order passed by the second respondent, dated 14.11.2024 thereby, directed the petitioner to pay a sum of Rs.74,210/- as deficit stamp duty within a period of 15 days, failing which, action will be taken under Section 27 & 64 of the Indian Stamp Act.

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

3. Heard the learned counsel appearing on either side and perused the materials placed before this Court.

4. The petitioner had purchased the property comprised in Survey No. 83/1C to an extent of 5 cents situated at K.Chokalingapuram Village, Sattur Taluk, Virudhunagar District by the registered sale deed, dated 02.11.2011, vide document No.11903 of 2011, however, there is no mentioning about the tiled house, which was already situated in the property. In the inspection conducted by the first respondent, it was found that there was a tiled house and the same was suppressed while registration of the sale deed. Therefore, the

petitioner was directed to pay the deficit stamp duty and also the registration fees vide order dated 23.05.2016 and the consequential order dated 23.06.2016. Both the orders were challenged before this Court in W.P(MD)No.14542 of 2016. This Court by the order dated 22.02.2023 allowed the writ petition and quashed both the orders passed by the respondents therein and remitted back to the second respondent therein for passing fresh order after giving an opportunity of hearing to the petitioner. As per the direction of this Court, the second respondent conducted an enquiry and confirmed the earlier order and thereby, raised a demand of Rs. 74,210/- as deficit stamp duty as well as the deficit registration fees.

5. The learned counsel for the petitioner would submit that admittedly the petitioner's vendor put up a small mud walled tiled house in 80 sq.ft measuring 10 X 8 and it was a dilapidated condition and was not shown in the documents. In fact, the President of Panchayat certified that there was a mud tiled house and it was assessed to the property tax. Thereafter, it was demolished. The petitioner constructed the RCC Terrace house. Therefore, at the time of purchase of the subject property there was only a tiled house in a dilapidated condition admeasuring 10 X 8 and for that house, the petitioner is ready and willing to pay the deficit stamp duty as well as the deficit registration fees.

6. Based on the direction of this Court, dated 22.02.2023 the second respondent issued the show cause notice for enquiry and the petitioner has also appeared for an enquiry and during the enquiry, the petitioner failed to produce any evidence to show that he constructed a new house after the demolision of the tiled house. Even before this Court, the petitioner did not produce any planning permission and building approval getting from the authority concerned for the construction of the new house.

7. Therefore, the second respondent duly conducted an enquiry and found that there was a deficit stamp duty as well as the deficit registration fees and rightly raised the demand to the tune of Rs.74,210/- payable by the petitioner.

8. In view of the above, this Court finds no infirmity or illegality in the order passed by the second respondent and this writ petition is devoid of merits and it is liable to be dismissed. The petitioner is directed to pay the deficit stamp duty and registration fees within a period of two weeks from today, failing which, the second respondent is directed to take appropriate action as against the petitioner in accordance with law.

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

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

06.12.2024

To

1.The Sub-Registrar,
Sattur,
Virudhunagar District.

2.The District Registrar (Administration),
Registration Department,
Virudhunagar,
Virudhunagar District.

G.K.ILANTHIRAIYAN, J.

am

W.P (MD).No.29349 of 2024

06.12.2024