IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 18.02.2025

CORAM

THE HONOURABLE MR. JUSTICE N. ANAND VENKATESH

W.P.No.4748 of 2025
and WMP No.5266 of 2025

1. Sivasubramaniam
2. Meenambigai
3. Senthilkumar
4. Deepak ..Petitioners

Vs.

1. The Inspector General of Registration,
   Santhome High Road,
   Chennai.

2. The District Registrar,
   Tiruppur, Tiruppur District.

3. The Sub Registrar,
   Nallur, Tiruppur District ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of order dated 27.09.2024 on the file of the 3rd respondent and quash the same.

For Petitioner : Mr.B.Dharani
for Mr.K.Myilsamy

For Respondents : Mr.B.Vijay

Additional Government Pleader
for R1 to R3

ORDER

This writ petition has been filed challenging the impugned notice dated 27.09.2024 issued by the 3rd respondent seeking for the recovery of the deficit stamp duty from the petitioners.

2. Heard Mr.B.Dharani for Mr.K.Myilsamy, learned counsel for petitioner and Mr.B.Vijay, learned Additional Government Pleader for respondents 1 to 3.

3. The 3rd petitioner filed a partition suit in OS No.367 of 1996 on the file of District Munsif Court, Tharapuram. This suit ended in a compromise and a compromise decree was passed on 30.09.1996. Pursuant to the same, a partition deed dated 10.08.2023 was entered into between the parties and it was presented for registration and this document was also registered on the file of the 3rd respondent as document No.3376 of 2023.

4. The grievance of the petitioners is that the 3rd respondent has issued

the impugned notice stating that there is a deficit stamp duty payable by the petitioners and hence, directed the petitioners to pay the amount and to surrender the original documents for making necessary entries. Aggrieved by the same, the present writ petition has been filed before this Court.

5. In the considered view of this Court, if there is any deficit stamp duty levied against the petitioners, it is the District Registrar, who can initiate proceedings under section 33 A of the Stamp Act. That apart, if the proceedings itself is initiated based on any audit report, a copy of the report must also be given to the petitioners to enable them to give an effective reply. The 3rd respondent cannot issue such a notice and such a notice issued by the 3rd respondent is beyond the jurisdiction of the 3rd respondent.

6. In the light of the above discussion, the impugned notice issued by the 3rd respondent dated 27.09.2024 is hereby quashed. Liberty is granted to the 2nd respondent to issue a fresh notice under Section 33A of the Stamp Act along with the Audit report which forms the basis for such a notice and on receipt of the same, it is left open to the petitioners to give their reply and work out their

remedy in accordance with law.

7. In the result, this writ petition is allowed in the above terms. No costs. Consequently, the connected miscellaneous petition is closed.

18.02.2025

Index : Yes/No
Internet : Yes/No
Speaking Order / Non Speaking Order
rka
To
1. The Inspector General of Registration,
Santhome High Road,
Chennai.

2. The District Registrar,
Tiruppur, Tiruppur District.

3. The Sub Registrar,
Nallur, Tiruppur District

N. ANAND VENKATESH, J.
rka

W.P.No.4748 of 2025

18.02.2025