



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-11-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 1794 of 2025

AND

WP NO. 1798 OF 2025

Hari Shankar Nandakumar,
S/o.Late.Nandakumar,
(Rep. By His Power Agent Mr.Ponragu)
Both Principal And Agent Having Address
At No.13/44, East Club Road,
Shenoy Nagar, Chennai-600 030.

Petitioner(s)
in both W.Ps

Vs

1.Inspector General Of Registration,
Chief Controlling Revenue Authority,
No.100, Santhome High Road,
Chennai-600 028.

2.District Collector, Chennai
4th Floor, M.Singaravelar Maaligai,
62, Rajaji Salai, Chennai Collectorate,
Chennai-600 001.



3.Sub-Registrar, Villivakkam,
Nolambur 2nd Main Road, Nolambur
Phase 2 (nearby Nolambur Eb Office)
Chennai-600 037.

Respondent(s)
in W.P.No.1794 of 2025

1.District Registrar, Chennai Central
No.182 Bharati Salai, (Pycrofts Road)
Royapettah, Chennai-600 014.

2.Sub-Registrar, Villivakkam
Nolambur 2nd Main Road, Nolambur
Phase 2 (nearby Nolambur EB Office)
Chennai-600 037

Respondent(s)
in WP No. 1798 of 2025

PRAYER in WP No. 1798 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Mandamus, directing the respondents to grant the petitioner refund of a sum of Rs.3,24,300/- (Rupees Three Lakhs Twenty-four Thousand and three hundred only) paid in excess over and above the maximum payable cap amount of Rs.10,000/- that the petitioner was legally required to pay by virtue of being a family member of the deceased intestate person towards his share in the partition deed dated 18.03.2024 bearing Doc. No.2200 of 2024 on the file of the 3rd respondent.



PRAYER in WP No. 1798 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Mandamus, directing the respondents to grant the petitioner refund of a sum of Rs.81,600/- (Rupees Eighty-one Thousand and six hundred only) paid in excess over and above the maximum payable cap amount of Rs.2,000/- that the petitioner was legally required to pay by virtue of being a family member of the deceased intestate person towards his share in the partition deed dated 18.03.2024 bearing Doc. No.2200 of 2024 on the file of the 3rd respondent.

For Petitioner(s): Mr.S.Sandesh Saravanan

For Respondent: Mr.U.Baranidharan
Special Government Pleader

COMMON ORDER

These writ petitions have been filed by the petitioner seeking to direct the respondents to refund the excess stamp duty and the registration fee collected from the petitioner during the registration of partition deed dated 18.03.2024.

2.Learned counsel for the petitioner would submit that the petitioner registered a partition deed dated 18.03.2024, partitioning the property belongs



to the petitioner's grandmother viz., Late Kuppammal. Since the petitioner is the grandchild to the said late Kuppammal through one of her daughter viz., Meena, he is also the member of the family as described in the explanation to Article 58 of the Indian Stamp Act. Therefore, he would contend that the grandchildren also fall under the definition of family members and therefore the petitioner is entitled to pay Rs.40,000/- towards stamp duty and Rs.10,000/- towards registration fees. However, the respondents refused to accept the same and collected 1% of the property value of Rs.3,34,300/- towards stamp duty and Rs.23,600/- towards registration fees from the petitioner while registering the a partition deed dated 18.03.2024. Since the petitioner also comes under the definition of 'family member' as described in the explanation to Article 58 of the Indian Stamp Act, he is entitled for refund of excess amount collected by the respondent towards stamp duty and registration fees as per Section 45 of the Indian Stamp Act, 1899 read with Rule 19 of the Indian Stamp Rules, 1925. Therefore, in this regard, he made a representation dated 11.11.2024 to the 1st respondent. However, till date the same has not been considered and no refund was granted. Hence, the present writ petition is filed.



3.Mr.U.Baranidharan, learned Special Government Pleader appearing for the respondents would fairly submit that the grandchildren will fall under the definition of 'family member' and therefore, the petitioner is liable to pay only a sum of Rs.40,000/- towards stamp duty and Rs.10,000/- towards registration fees and hence, appropriate orders may be passed to consider and dispose of the petitioner's representation dated 11.11.2024.

4.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondents and perused the materials available on records.

5.Considering the submissions made by either parties, there is no dispute on the aspect that the petitioner is the family member to the partition deed executed on 18.03.2024 and he is entitled to pay only a sum of Rs.40,000/- towards stamp duty and Rs.10,000/- towards registration fees during the registration of the partition deed. However, the respondents have collected 1% of the property value i.e Rs.3,34,300/- towards stamp duty and Rs.83,600/-



towards registration charge. Therefore, the petitioner is entitled for refund of excess amount collected towards stamp duty and registration fees while registering the partition deed dated 18.03.2024 as per Section 45 of the Indian Stamp Act, 1899 read with Rule 19 of the Indian Stamp Rules, 1925 and in a similar manner under Rule 180 of the Tamil Nadu Registration Rules. In such view of the case, the petitioner has right to claim refund of Rs.2,94,300/- excessively paid towards stamp duty and Rs.73,600/- excessively paid towards registration charge. Accordingly, this Court pass the following orders:-

6.As regards W.P.No.1794 of 2025, the 1st respondent is directed to consider the petitioner's representation dated 11.11.2014 and grant a refund of Rs.2,94,300/- towards excess stamp duty collected while registering the partition deed dated 18.03.2024. As far as, W.P.No.1798 of 2025 is concerned, the 1st respondent is directed to consider the petitioner's representation dated 11.11.2014 and grant a refund of Rs.73,600/-, towards excess registration fees collected while registering the partition deed dated 18.03.2024.



7. With the above directions, these writ petitions are disposed of. No costs.

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03-11-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

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Chief Controlling Revenue Authority,
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KRISHNAN RAMASAMY J.

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