



W.P.No.20005 of 2018

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.09.2025

CORAM:

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

W.P.No.20005 of 2018

M/s.R.K.Bio Technologies Private Limited
New No.14, Old No.45,
Dr.Giriappa Road,
T.Nagar,
Chennai 600 017
Rep. By its Director
Dr.S.Arumugam

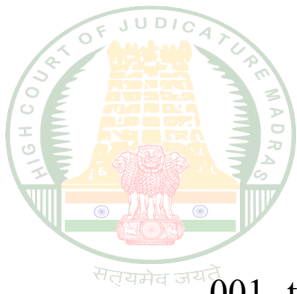
... Petitioner

Vs.

1.The Inspector General of Registration,
Santhome High Road,
Santhome,
Chennai 600
2.The Sub Registrar,
Neelankarai,
Chennai
3.The District Revenue Officer(Stamps)
Office of the District Collector
Singaravelar Maaligai,
5th Floor, Rajaji Salai,
Chennai 600 001

... Respondents

PRAYER: Writ Petition is filed under Article 226 of Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the order dated 27.06.2018 made in T.K.No.8/18/A5 on the file of the District Revenue Officer(Stamps), Office of the District Collector, Sangaravelar Maaligai, 5th Floor, Rajaji Salai, Chennai 600



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001, the third respondent herein and consequently direct the respondents to return the excess stamp duty collected from the petitioner.

For Petitioner : Mr.B.Kumar,
Senior Counsel
for Mr.S.Ramachandran

For Respondents : Mr.U.Baranidharan,
Special Government Pleader

ORDER

This writ petition has been filed challenging the order dated 27.06.2018 made in T.K.No.8/18/A5 on the file of the District Revenue Officer(Stamps), Office of the District Collector, Sangaravelar Maaligai, 5th Floor, Rajaji Salai, Chennai, thereby directing the petitioner to submit explanation within a period of 21 days in respect of the demand of deficit stamp duty.

2. While pending the writ petition, the third respondent passed final order and accordingly, the petitioner had paid deficit stamp duty and received the registered sale certificate. Therefore, challenging the form I has now become infructuous. However, insofar the refund of the excess stamp duty which was already paid by the petitioner, it is open to the petitioner to submit fresh representation before the authority concerned



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for refund of excess stamp duty.

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3. The learned Special Government Pleader appearing for the respondents submitted that the issue of refund of stamp duty is now pending before the Hon'ble Supreme Court of India.

4. Therefore, the petitioner is at liberty to submit representation for refund of stamp duty and the third respondent is directed to consider the same subject to the result of the special leave petition pending before the Hon'ble Supreme Court of India.

5. With the above observation, this writ petition stands disposed of. There shall be no order as to costs.

02.09.2025

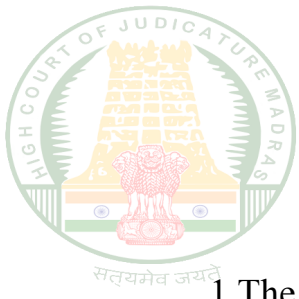
Neutral citation: Yes/No
Index: Yes/No
Speaking/Non-speaking order
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G.K.ILANTHIRAIYAN, J.

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To

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- 2.The Sub Registrar,
Neelankarai,
Chennai
- 3.The District Revenue Officer(Stamps)
Office of the District Collector
Singaravelar Maaligai,
5th Floor, Rajaji Salai,
Chennai 600 001
- 4.The Government Advocate,
High Court of Madras

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