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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2025

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THE HONOURABLE MR. JUSTICE N. ANAND VENKATESH

W.P.No.3240 of 2025

PJR Property & Developers Private Limited,
Rep. by its Manager, P.Jankiraman,
No.8B, Sivasanmugam Salai
Tambaram Road, Chennai 600 045.

... Petitioner

Vs.

1.The Inspector General of Registration,
100, Santhome High Road,
Chennai – 600 028.

2.The Distrit Registrar,
Office of the District Registrar,
Kancheepuram.

3.The Sub-Registrar Joint-I,
The Sub-Registrar Office,
Kancheepuram.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, call for the records of the impugned Notice issued by the 2nd respondent vide letter No.41819/U.1.2024 dated 16.12.2024 and quash the same as illegal, arbitrary and non-est in law.



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For Petitioner : Mr.M.A.Arshad

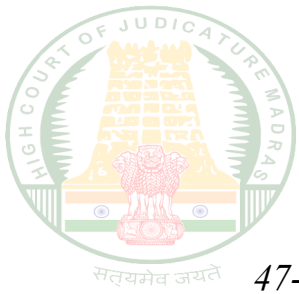
For Respondents : Mr.M.Shajahan
Special Government Pleader
for R1 to R3

ORDER

This writ petition has been filed challenging the impugned Show Cause Notice issued by the 1st respondent dated 16.12.2024, invoking the suo motu power granted under Section 47A(6) of the Indian Stamp Act, 1899.

2.Heard Mr.M.A.Arshad, learned counsel appearing on behalf of the petitioner and Mr.M.Shajahan, learned Special Government Pleader appearing on behalf of respondents 1 to 3.

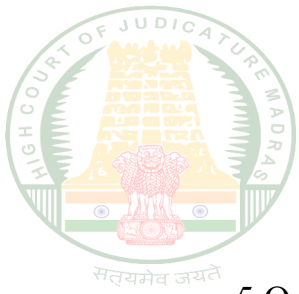
3.The main ground that was urged by the learned counsel for the petitioner is that the impugned Show Cause Notice that was issued by the 1st respondent does not satisfy the requirement of Section 47A(6) of the Act. To substantiate the same, the learned counsel has relied upon the judgement of this Court in ***D.Loganathan and another vs. Tamil Nadu Chief Revenue Controlling Officer and Inspector General of Registration, 100, Santhome High Road, Chennai 600 028*** reported in **2024 3 CTC 586** and the relevant portion that was relied upon is extracted hereunder:



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11. *A careful reading of the above Judgment shows that Section 47-A(6) of the Act empowers the Inspector General of Registration to initiate suomotu enquiry if he is of the opinion that the interest of the Revenue is prejudiced by reason of any Order passed by his subordinates in exercise of their powers under sub-section (2) or sub-section (3) of Section 47-A of the Act. Therefore, the condition precedent for invoking Section 47-A(6) is that the Respondent must arrive at a subjective satisfaction as regards the prejudice caused to the interest of the Revenue and the same must be reflected in the Order passed. In the absence of the same, the Order cannot be sustained. In other words, the Order that is passed under Section 47-A(6) of the Act is not akin to an Order passed under Section 47-A(5) of the Act. The legislature has thought it fit to impose an additional requirement while passing the Order under Section 47-A(6) of the Act. In the absence of the same, there will be no difference between the Order passed under Section 47-A(5) and an Order passed under Section 47-A(6) of the Act. This must be borne in mind while dealing with the impugned Order that has been passed in this case.*

4. It is clear from the above judgement that wherever the Inspector General of Registration initiates *suo motu* enquiry, he must first arrive at a subjective satisfaction as regards the prejudice caused to the interest of the Revenue and the same has to be reflected in the Show Cause Notice.



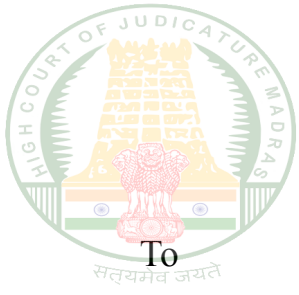
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5. On going through the impugned Show Cause Notice, this Court finds that the requirement is completely absent and on that ground alone, the Show Cause Notice is liable to be interfered by this Court. Accordingly, the impugned Show Cause Notice dated 16.12.2024, is hereby quashed. If the 1st respondent is of the opinion that the interest of the revenue is in jeopardy and has to be safeguarded, it is left open to the 1st respondent to issue a fresh Show Cause Notice after strictly complying with the requirements of Section 47A(6) of the Indian Stamp Act as was explained by this Court in the judgement referred *supra*.

6. In the result, this writ petition is allowed in the above terms. No Costs. Consequently, connected miscellaneous petitions are closed.

04.02.2025

Internet : Yes
Index : Yes
Speaking Order / Non Speaking Order
ssr



To

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N. ANAND VENKATESH, J.

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