IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.09.2025

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.20888 of 2005
And
W.M.P.Nos.13265, 13267 and 13276 of 2019

Hema ... Petitioner

Vs.

1.Sub-Registrar of Assurances,
Alandhur,
Chennai.

2.Sub-Inspector of Police,
Palavanthangal Police Station,
Chennai – 600 114.

3.V.Thara ... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Declaration declaring that Clause (3) of G.O.No.150, Commercial Taxes dated 22.09.2000 with effect from 11.05.2004 to be constitutional, invalid and illegal in so far as it relates to the petitioner.

For Petitioner : Mr.S.Srishti Pandey
for M/s.Chennai Law Associates
For Respondents : Mr.R.Sasikumar for R1, R2
Government Advocate
Mr.J.Chandra Sundar for R3
for M/s.Mythili Srinivas

ORDER

This writ petition has been filed seeking issuance of Writ of Declaration declaring that Clause (3) of G.O.No.150, Commercial Taxes dated 22.09.2000 with effect from 11.05.2004 to be constitutional, invalid and illegal in so far as it relates to the petitioner.

2.The learned counsel appearing for the petitioner submitted that the petitioner has filed this writ petition challenging G.O.No.150, however, the very same Government Order was challenged before this Court in W.P. No. 42945 of 2006 and the said writ petition was allowed by this Court in the decision reported in 2007 (3) CTC 513 [Captain Dr.R.Bellie And Dr. Smt. Seetha Vs. The Sub Registrar] on 30.03.2007 by following the decision of the Hon'ble Apex Court in the case of State of Rajasthan and Ors. v. Basant Nahata.

3.The learned Government Advocate appearing for the respondents 1 and 2 did not dispute the facts submitted by the learned counsel appearing for the petitioner.

4.For ready reference, the relevant portion of the decision of the Hon'ble Apex Court reported in ***2007 (3) CTC 513 [Captain***

Dr.R.Bellie And Dr. Smt. Seetha Vs. The Sub Registrar] is extracted hereunder:

> *"9. It has already been pointed out that the Legislatures' of the State has not laid down defining 'public policy' or documents which are 'as opposed to public policy'. The provision was made vide G.O. Ms. No. 150, commercial Taxes, dated 22.9.00, as quoted above, has also been set aside by this Court vide judgment dated 20.3.06 in W.P. No. 7237/06. In view of the aforesaid fact, following the ratio laid down by the Supreme Court in the case of Basant Nahata (supra), we also declare the amended provision of Section 22-A as made vide Registration (Tamil Nadu Amendment) Act, 1994, unconstitutional and ultra vires Articles 14 and 246 of the Constitution of India.*
>
> *10. Accordingly W.P. No. 42945 of 2006 is allowed. The impugned order dated 22.9.06 passed by the learned single Judge in W.P. No. 25407/05 is set aside and the writ appeal is allowed. The case of the appellants, Capt. Dr.R.Bellie and another is remitted to the competent authority for registration of the documents in accordance with law without*

taking into consideration the provision of amended Section 22-A of the Act or G.O. Ms. No. 150, Commercial Taxes, dated 22.9.00. There shall be no order as to costs."

5.In view of the above, the writ petition is allowed insofar as the challenge to the Government Order in G.O.No.150, Commercial Taxes, dated 22.09.2000 alone and for other relief, liberty is granted to the petitioner to work out the remedy in the manner known to law.

6.The writ petition is disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

24.09.2025

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Index: Yes/ No
Speaking Order: Yes/ No
NCC: Yes/ No

To

1.Sub-Registrar of Assurances,
Alandhur,
Chennai.

2.Sub-Inspector of Police,
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M.DHANDAPANI,J.
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