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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.03.2025

CORAM :

THE HONOURABLE **MR.JUSTICE N.ANAND VENKATESH**

W.P.No.6580 of 2025

Jain Family Trust
Rep.by its Trustee
Mr.Kamlesh Jain
Son of Mr.Shantilal Jain
No.43, Thambuswamy Road
Kilpauk, Chennai 600 010.

..Petitioner

..Vs.

1.The State of Tamil Nadu
Rep.by its Secretary
Department of Commercial Taxes
and Registration
Fort St.George
Chennai and 2 Others.

..Respondents

For Petitioner : Mr.Sarath Chandran
for Mr.Vikram U.Jain

For Respondents : Mr.B.Vijay
Additional Government Pleader

ORDER

This writ petition has been filed challenging G.O.Ms.No.69 dated 07.07.2023.

The main ground of challenge is that this Government Order is in conflict with the



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earlier judgments passed by this Court following the judgment of the Apex Court. The next ground that has been taken is that by virtue of this Government Order, an artificial distinction is sought to be made as between the Civil Court or revenue authority on the one hand and the sale certificate that is issued by the other authorities such as the authorised officer of a bank or an official liquidator etc. In the former 2% is levied as registration fees and in the later 4% is levied as registration fees. It is contended that this differentiation is arbitrary.

2. When the matter was taken up for hearing, the learned Special Government Pleader on instructions submitted that a proposal has already been placed by the IG of Registration before the Government to the effect that the registration fees can be brought down to 2% in all cases involving sale certificate, irrespective of the authority executing it. Thereby, it was contended that the arbitrariness that was pointed out in G.O.Ms.No.69 will get neutralized. The learned Special Government Pleader submitted that the files are now pending with the Government and a decision will be taken shortly. The learned Special Government Pleader further submitted that already this G.O has been put to challenge before the Division Bench and notice was ordered and it is pending.

3. In the light of the above development, this Court wants to await for the decision to be taken by the Government in this regard. If ultimately, the Government



accepts the proposal submitted by the IG of Registration, it may not be necessary to go into the validity of G.O.Ms.No.69 dated 07.07.2023.

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4.Post this writ petition at the end of the motion list on 28.04.2025.

20.03.2025

KP

To

- 1.The Secretary
State of Tamil Nadu
Department of Commercial Taxes
and Registration
Fort St.George
Chennai.
- 2.The Inspector General of Registration
No.100, Santhome High Road
Chennai.
- 3.The Sub Registrar
Chennai Central Joint II
Chennai.



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