IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 20-11-2025**

CORAM

**THE HONOURABLE MR JUSTICE S. M. SUBRAMANIAM**
**AND**
**THE HONOURABLE MR.JUSTICE P. DHANABAL**

**WA No. 1675 of 2022**
**and**
**CMP No. 11510 of 2022**

1. The Special Tahsildar (Stamps)
Office of the District Revenue Officer
(Stamps), District Collector Office,
5th Floor, Singaravelar Maligai,
32, Rajaji Salai, Chennai – 600 001.

2.The Sub Registrar
Ambattur, Chennai – 600 053.

Appellant(s)

Vs

T.M.Nithyanandam

Respondent(s)

**PRAYER**

Writ Appeal filed under Clause 15 of Letters Patent, to set aside the Order dated 11.12.2019 and made in WP.No.14155 of 2017.

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| For Appellant(s): | Mr.U.Baranidharan<br>Special Government Pleader |
| For Respondent(s): | Mr.C.P.Sivamohan<br>For Mr.R.Sivaraman |

**<u>JUDGMENT</u>**

**(Judgment was delivered by S.M.Subramaniam J.)**

Under assail is the writ order 11.12.2019 in W.P.No.14155 of 2017. The Special Tahsildar (Stamps) and the Sub-Registrar, Ambattur are the appellant before this Court. The respondent/Mr.T.M.Nithyanandam has instituted a writ petition seeking a direction to the appellants to release the Sale Deed dated 07.01.2014 executed by the Principal District Judge, Tiruvallur, sequel to Court auction sale.

2. The facts in brief would show that in 1993, Paramasiva Chettiar Trust

represented by its Managing Trustee filed Trust O.P.No.172 of 1993 seeking permission to sell trust property. An Advocate Commissioner was appointed for the sale of trust property on 30.11.1994. The trust property was brought to auction and the respondent offered to purchase the trust land for a sum of Rs.3,90,000/- on 22.07.1998. Accordingly, Trust O.P.No.172 of 1993 was disposed of on 31.07.1998 by passing an order that the Trust shall execute a Sale Deed within a period of two months from the date of obtaining approval of draft sale deed from the Court.

3. No action was taken thereafter. There were discrepancies in the schedule of the property with respect to extent of land. In the year 1999, I.A.SR.No.2493 of 1999 was filed and it was rejected. C.R.P.(PD).No.3972 of 1999 was filed before the High Court. One of the Trustees, Mr.K.Palanisamy Chettiar filed I.A.No.246 of 1999 on 09.07.1999 praying for an order for distribution of the amount lying in Court deposit, which was came to be allowed on 09.05.2002.

4. The Civil Revision Petition was allowed by this Court on 24.09.2004,

directing the learned Principal District Judge, Chengalpattu to carry out necessary amendment in the draft sale deed produced in Trust O.P.No.172 of 1993 and dispose of the same in accordance with law. Accordingly, amendments were initiated in 2005, and the draft Sale Deed was approved on 24.11.2005, by the learned Principal District Judge, Chengalpattu. However, the Managing Trustee orally declined to execute Sale Deed on 04.04.2006 and issued a legal notice to the Successor Managing Trustee Mr.G.Sivaramakrishna Chettiar asking him to execute the Sale Deed.

5. Mr.G.Sivaramakrishna Chettiar did not respond to the notice and filed I.A.No.197 of 2006, seeking a direction to compel attendance of the trustee to execute the sale deed or in alternate prayed that the Court may execute the Sale Deed. Direction was issued in the said Interlocutory Application. Trust O.P. was transferred subsequently to the District Court at Tirvallur due to bifurcation/territorial jurisdiction and I.A.No.197 of 2006 was renumbered as I.A.No.968 of 2008 and was allowed, directing the Managing Trustee to execute the Sale Deed. Subsequent proceedings went on and finally the sale deed was executed by the Court after a prolonged delay on 07.01.2014.

6. The Sale Deed executed by the Court was presented for registration and registered as Document No.980 of 2014. Document was referred under Section 47A(1) of the Indian Stamps Act, 1899 [hereinafter referred to as 'the Act'] by the Sub Registrar to the District Revenue Officer (Stamps) on 26.03.2014. The District Revenue Officer (Stamps) issued a Form-I Notice under the Indian Stamp Act on 07.04.2014, calling upon the respondent to pay the deficit stamp duty of Rs.15,61,880/-.

7. Challenging the said Form-I Notice, respondent filed writ petition in W.P.No.15143 of 2014, but the Writ Court dismissed the same on 13.06.2014 on the ground that the writ petition is premature. The Writ Court further directed the respondent to follow the procedures as contemplated under the Act. The respondent subsequently filed W.A.No.958 of 2014 and the Division Bench of this Court affirmed the order of this Court by dismissing the writ appeal vide order dated 04.08.2014.

8. Subsequent to the order of the Division Bench, District Revenue

Officer (Stamps) passed final orders under Section 47A of the Act vide proceedings dated 02.12.2016, calling upon the respondent to pay a sum of Rs.14,71,160/- towards deficit stamp duty. The respondent filed W.P.No.14155 of 2017, seeking a direction to the official respondents therein to release the sale deed dated 07.01.2014 vide Document No.980 of 2014 executed by the learned Principal District Judge, Tiruvallur. The said writ petition came to be allowed, which resulted in filing the present Intra-Court Appeal by the 'State'.

9. Mr.U.Baranidharan, the learned Special Government Pleader appearing on behalf of the appellants would mainly contend that the final order dated 02.12.2016 passed by the District Revenue Officer (Stamps) under Section 47A of the Act, has become final and remains unchallenged. No statutory appeal under Section 47A(5) has been filed by the respondent nor any writ petition filed challenging the said final order. Contrarily, the writ petition has been filed seeking direction to release the document. Thus, the writ petition per se is not entertainable.

10. The learned Special Government Pleader would submit facts

regarding the order passed in earlier writ petitions as affirmed by the Division Bench have not been stated in the affidavit filed in support of the writ petition in W.P.No.14155 of 2017. Thereafter, the respondent has intentionally suppressed the facts in order to secure the writ order impugned. The date of presentation of the document is taken into consideration for the purpose of determining the stamp duty to be charged. It is not the date of execution of sale, which happened in the present case on 01.02.2010 and the document was executed by the learned Principal District Judge on 07.01.2014. Therefore, the said date is to be reckoned for the purpose of calculating the stamp duty to be charged under the Indian Stamp Act.

11. The learned counsel appearing on behalf of the respondent would strenuously oppose by stating that there was no delay as alleged by the State in the writ appeal in approaching the Court. All along proceedings were pending before the District Court, since there was a delay in approving the draft sale deed. The sale deed was executed in the year 2014 and even for execution, the trust underwent several challenges, since the successor Managing Trustee refused to execute the sale.

12. That apart, the first writ petition filed by the respondent in W.P.No.15143 of 2014 was dismissed as premature. Therefore, allegation of suppression would not arise at all. The learned counsel for the respondent would further submit that in respect of the subject trust property, the District Court executed the sale deed on 01.02.2010. Therefore, the said date is to be taken into account for the purpose of calculating the stamp duty, and not the date of execution which occurred subsequently in the year 2014.

13. This Court heard the rival submissions made between the parties.

14. The uncontroverted facts between the parties to the lis would show that Trust has taken a decision to sell its property, seeking permission by filing O.P.No.172 of 1993, which was allowed on 01.02.2010. The learned Principal District Judge executed the Sale Deed on 07.01.2014. Thereafter, document was presented for registration on 10.01.2014 and registered as Document No.980 of 2014.

15. Since the Registering Authority found that necessary stamp duty has not been paid referred the document under Section 47A(1) of the Indian Stamp Act. The District Revenue Officer (Stamps) issued Form-I Notice, challenged by the respondent by way of a writ proceeding, which was dismissed and the Intra-Court Appeal filed was also dismissed.

16. Thereafter, the District Revenue Officer (Stamps) passed final order in proceedings dated 02.12.2016, calling upon the respondent/presentant of the sale deed to pay a sum of Rs.14,71,160/- towards deficit stamp duty. However, perusal of the affidavit filed in support of the subsequent writ petition filed by the respondent in W.P.No.14155 of 2017 would show that none of these facts relating to writ petition, writ appeal and the final order passed under Section 47A of the Indian Stamp Act had been stated by the respondent, which amounts to clear suppression of facts made intentionally in order to gain an order from the hands of this Court. Admittedly, no statutory appeal has been preferred by the respondent under Section 47A(5) of the Act, before the Chief Revenue Controlling Authority/Inspector General of Registration. Thus, the said order became final and the respondent is bound

by the order.

17. In view of the said order, the subsequent writ petition filed seeking a direction against the official respondent to release the sale deed is not maintainable. When an order under Section 47A of the Indian Stamp Act has been passed against the respondent, the direction sought for to release the sale deed is not maintainable and further the said writ petition was filed by suppressing the fact regarding dismissal of earlier writ petition and the writ appeal as well as the final order passed under 47A.

18. The Writ Court proceeded on the basis that the document registered was not released. On the said pretext, the relief was granted by allowing the writ petition. Suppressing of material facts before the Writ Court lead to allowing of the writ petition, which in the opinion of this Court happened at the instance of the respondent for which he is liable.

19. In view of the above facts and circumstances, this Court could arrive

at an irresistible conclusion that the writ order cannot be sustained, and more so, the respondent is liable for suppression of facts, which lead to allowing of the writ petition by the learned Single Judge. Thus, the impugned writ order dated 11.12.2019 passed in W.P.No.14155 of 2017 is set aside and the Writ Appeal stands allowed. No costs. The connected Miscellaneous Petition is closed.

**(S.M.SUBRAMANIAM J.)(P.DHANABAL J.)**

**20-11-2025**

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

Jeni

**S.M.SUBRAMANIAM J.**
**AND**
**P.DHANABAL J.**

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