IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.03.2025

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THE HONOURABLE MR.JUSTICE N.ANAND VENKATESH

Writ Petition No.6635 of 2025
and
W.M.P.No.7278 of 2025

Y.Issac
S/o.Yesuvadiyan ... petitioner

Vs

1. The District Revenue Officer (Stamps)
   Chennai-1.

2. The Sub Registrar
   Pammal
   Chennai-75. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a Writ of Certiorari to call for the records of the 1st respondent in his proceedings in Ce.Pa.No.08/A1/24 dated 21.01.2025 and quash the same.

For Petitioner	:	Mr.N.Suresh
For Respondents	:	Mr.P.Harish Government Advocate

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ORDER

When the writ petition came up for hearing on 27.02.2025, this Court passed the following order:

'Mr.B.Vijay, learned Additional Government Pleader, takes notice on behalf of the respondents.

2. The specific case of the petitioner is that the document was registered in the year 2005 and no proceedings was initiated for undervaluation under Section 47(A) of the Stamp Act. All of a sudden, the impugned proceedings dated 21.01.2025 came to be issued by the first respondent demanding for the payment of the deficit stamp duty.

3. Learned Government Advocate seeks for some time to take instructions in this case.

Post this writ petition under the caption 'for orders' on 14.03.2025. In the meantime, no recovery shall be made from the petitioner.'

2. The writ petition was thereafter listed for hearing on 21.03.2025 and the following order came to be passed by this Court:

'When the matter was taken up for hearing today, the learned Additional Government Pleader appearing on behalf of the respondents submitted that proceedings under Section 47(A) of the Stamp Act was initiated and orders were passed and Form 1 and Form 2 were issued as early as in the year 2005

itself. Hence, it was contended that the present notice has been issued only under Revenue Recovery Act for recovering the deficit stamp duty that is due and payable by the petitioner with interest and he also produced the relevant documents to substantiate the same.

Post this writ petition under the caption 'for orders' on 27.03.2025.'

3. The learned counsel for the petitioner submitted that the petitioner was not put on notice and was not heard during the proceedings conducted under Section 47(A) of the Stamp Act. The learned counsel further submitted that Forms 1 and 2 were never served on the petitioner.

4. Per contra, the learned Government Advocate appearing on behalf of respondents submitted that the notice was issued to the petitioner and the petitioner had received and acknowledged the same and therefore, the petitioner cannot be allowed to take such a stand.

5. In the considered view of this Court, the petitioner cannot be permitted to challenge the consequential proceedings which has resulted pursuant to the orders passed in the proceedings initiated under Section 47(A) of the Stamp Act. If at all, the petitioner is aggrieved, the petitioner has to challenge the order passed under Sections 47A(1) and

(3) of the Stamp Act and proceed further in accordance with law. Except this clarity, no further orders can be given in this writ petition.

The Writ Petition is disposed of. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

27.03.2025

Neutral Citation: Yes/No
Index: Yes/no
Speaking Order/Non-Speaking Order

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To

1. The District Revenue Officer (Stamps)
   Chennai-1.

2. The Sub Registrar
   Pammal
   Chennai-75.

N.ANAND VENKATESH, J

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