IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.10.2025

CORAM:

THE HONOURABLE MR. JUSTICE **G.K.ILANTHIRAIYAN**

W.P.Nos.6892 and 7235 of 2018

Tata Communications Data Centres Private Limited
now known as STT Global Data Centres India Private Limited,
Plot Nos.C-21 & C-36, 'G' Block, Bandra Kurla Complex,
Mumbai, Maharastra – 400 098.
Represented its Authorised Signatory
Mr.Vipin Shirsat ... Petitioner in W.P.No.6892 of 2018

Tata Communications Limited
Having Registered Office at
VSB, Mahatma Gandhi Road, Fort,
Mumbai, Maharastra – 400001.
Represented by its Authorised Signatory
Mr.Amit Jain ... Petitioner in W.P.No.7235 of 2018

Vs.

1. District Registrar (Administration), Central Chennai,
   No.182, Bharathi Salai,
   Pycrofts Road, Royapettah,
   Chennai – 600 014.

2. Sub Registrar, Triplicane,
   No.182, Bharathi Salai,
   Pycrofts Road, Royapettah,
   Chennai – 600 014.

3. The Inspector General of Registration,

100, Santhome High Road,
Chennai – 600 004. .... Respondents
in both Writ Petitions

Prayer in W.P.No.6892 of 2018 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records of the proceedings No.251/AA1/2017, dated 12.06.2017 of the first Respondent, quash the same and direct the Respondents to refund the sum of Rs.1,15,26,000/- received by the second Respondent within a time frame fixed by this Court.

Prayer in W.P.No.7235 of 2018 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records of the proceedings No.251/AA1/2017, dated 12.06.2017 of the first Respondent and to quash the same.

In both W.Ps

For Petitioner : Mr.C.Mohan
For M/s.King and Partridge

For Respondents : Mr.U.Baranidharan
Special Government Pleader

COMMON ORDER

Both the Writ Petitions have been filed challenging the order passed by the first Respondent dated 12.06.2017 thereby rejecting the appeal filed by both the petitioners and confirming the order passed by the second respondent dated 07.10.2015 thereby directing to pay stamp duty of Rs.9,21,271.50 and registration fee of Rs.9,213/- for the registration of the lease amendment deed dated 09.09.2016.

2. The petitioner in W.P.No.7235 of 2018 is the lessor (hereinafter called as lessor) and the petitioner in W.P.No.6892 of 2018 is the lessee (hereinafter called as lessee).

3. The lessor had given lease in respect of office space having super built up area totalling an extent of 65,965.7 sq. ft. on ground plus five floors to the lessee with effect from 11.04.2017 for a period of 20 years by way of lease deed dated 28.03.2014. It was presented for registration before the second respondent on 22.07.2014 and was registered vide document No.103/2015. The stamp duty of Rs.1,20,86,405/- and the registration fee of Rs.20,305/- were paid at the time of registration.

4. Subsequently, the lessor and lessee identified a discrepancy in the recorded area of the demised premises under the lease deed wherein on physical verification, it was discovered that the area identified in the lease deed was greater than the area physically given on lease to the lessee. Therefore, both the lessor and lessee mutually agreed to execute an amendment agreement to rectify the discrepancy to reflect the

actual area of the property which was given on lease to record a reduction in the area of the leasehold property from 65,965.7 sq. ft. to 61,418.10 sq. ft. Accordingly, they had entered into amendment agreement and the same was presented for registration before the second respondent on 15.12.2016 on payment of additional stamp duty at the rate of 1% under Article 35(a) of the Stamp Act amounting to Rs.9,213/-. However, it was kept pending as pending document No.P121 of 2016. Thereafter, the first respondent issued demand notice dated 18.01.2019 thereby demanded to pay Rs.1,15,16,000/- as stamp duty for the entire lease consideration once again from the lessor. Therefore, when the second respondent had impounded the amendment agreement for payment of deficit stamp duty and referred the matter to the first respondent under Section 33 of the Indian Stamp Act. After receipt of demand notice, the lessor issued reply notice on 27.02.2017. On receipt of the same, the first respondent called for the lessor to appear for enquiry on 10.04.2017. After hearing the lessor, the first respondent passed order dated 12.06.2017 which is impugned in these writ petitions holding that the amendment agreement is to be treated as fresh lease deed and rejected the appeals.

5. The lessee, as per the contractual obligations, as agreed in

the amendment agreement, on 09.01.2018, has paid the alleged deficit stamp duty under protest. On receipt of the deficit stamp duty, the amendment agreement got registered by document No.210 of 2018.

6. The learned Counsel for the lessor submits that the amendment agreement cannot be treated as a lease agreement as the terms of lease can be defined under the Transfer of Property Act, 1882. It does not create any fresh transfer or right to attract stamp duty. As per the original lease deed, the stamp duty has been paid and it got registered. Further, the amendment agreement did not increase the consideration, extent or period in any manner nor did it transfer any new right in respect of any immovable property to the lessee. Therefore, it cannot be treated as an instrument and it does not require any stamp duty.

7. The learned Counsel for the lessor relied on the judgement of the Hon'ble Supreme Court in the case of ***Prasad Technology Park Pvt., Ltd., vs. Sub-Registrar and others*** reported in ***2006 1 SCC 473*** wherein it is held that supplementary agreement to a lease when it did not bring any new transaction did not amount to a lease deed within Section 105 of the Transfer of Property Act, 1882. Hence, it did not attract any

stamp duty as a 'lease'. The Hon'ble Supreme Court also held in the case of ***Madras Refineries vs. Chief Controlling Revenue Authority, Board of Revenue, Tamil Nadu***, reported in ***1977 (2) SCC 308*** in respect of levy of stamp duty, the real and true meaning of the instrument must be ascertained. Since there is no fresh transaction effected under the amendment agreement, attracting stamp duty, as the lease right was already transferred as per the original lease agreement and the same got registered by payment of stamp duty.

8. Per contra, Mr.U.Baranidharan, Special Government Pleader submits that the lessor and lessee presented the amendment agreement dated 09.09.2016 for registration. It was kept pending as pending document No.P121 of 2016. It is an instrument as defined under Section 2(14) of the Indian Stamp Act, 1899 and Section 47-B of the Act cannot be applied to lease deed as the lease deed is not falling within the purview of Section 47-A. Accordingly, the first Respondent rightly calculated the deficit stamp duty and made demand. On payment of deficit stamp duty, the amendment agreement was duly registered and released in favour of the lessee vide Doc. No.210 of 2018. When the amendment deed is chargeable to stamp duty, the stamp duty would be charged as new lease

deed. The amendment is related to the original lease deed and as such stamp duty shall be levied on the amendment deed also as new lease deed.

9. Heard Mr.C.Mohan, learned Counsel appearing on behalf of M/s.King and Patridge, for the Petitioners in both Writ Petitions and Mr.U.Baranidharan, learned Special Government appearing for the Respondents in both the Writ Petitions.

10. Upon hearing either side and also on perusal of the documents which were relied upon by either side, the only point arose in these Writ Petitions is that, whether the amendment agreement can be treated as instrument as contemplated under Section 2(14) of the Indian Stamp Act, 1899. If the amendment agreement is not treated as an agreement, the provisions under Section 47-A of the Stamp Act is applicable or not? Admittedly, the lessor had executed the lease agreement in favour of the lessee in respect of the premises to an extent of 65,965.7 sq. ft. by the lease deed dated 28.03.2014 and it was duly registered vide Document No.103 of 2015 in Book No.1 on payment of registration fee of Rs.20,395/- and the stamp duty amount on the lease

deed was computed and paid on the then prevailing rate of 1% under Article 35(a) of the First Schedule of the Indian Stamp Act as applicable to the State of Tamil Nadu (Stamp Act) being a sum of Rs.1,20,86,405/-. Thereafter, the lessor and lessee identified a discrepancy in respect of the total area of the demised premises was greater than the area physically available to the lessee thereby there was shortage of nearly 4,000 and add square feet and it comes around only 61,418.10 sq. ft. instead of 65,965.7 sq. ft. Therefore, both the lessor and lessee decided to execute an amendment agreement to the original lease agreement deed 28.03.2014 registered vide document No.103 of 2015. The amendment agreement was executed on 09.09.2016 and presented for registration on 15.12.2016 by paying additional stamp duty at the rate of 1% under Article 35(a) of the Indian Stamp Act amounting to Rs.9,213/-. However, it was kept pending as pending Document No.P121 of 2016 and demanded to pay a sum of Rs.1,15,16,000/- by treating the amendment agreement as fresh lease deed. As there was deficit stamp duty, it was referred to the first Respondent for proceeding under Section 33 of the Indian Stamp Act. The lessor and lessee submitted detailed reply and that they were also heard by the first Respondent. However, without considering the above legal position, the first Respondent mechanically rejected their submissions on the ground that there was a change in facts affecting the chargeability. Therefore, rectification deed is to be construed as an instrument within the meaning of Section 2(14) of the Indian Stamp Act and since the provisions under Section 47-B is applicable only to instruments covered under Section 47(a) of the Indian Stamp Act and hence, it cannot be applied to the lease deeds. It is contrary to the settled provisions of law.

11. On perusal of the amendment agreement, it does not give any new right in respect of any immovable property and it did not increase the consideration, extent or period of lease in any manner. In the original lease deed, the extent of the premises was mentioned as 65,965.7 sq. ft. and it was amended by the amendment agreement and got reduced to 61,418.10 sq. ft. Therefore, no new right in respect of any immovable property was transferred from the lessor in favour of the lessee, as per the amendment agreement.

12. The Hon'ble Supreme Court in the case of ***Prasad Technology Park Pvt., Ltd., vs. Sub-Registrar and others*** reported in ***2006 1 SCC 473*** dealt with similar issue in respect of supplementary

agreement entered into by parties, whether it attracts stamp duty, the Hon'ble Supreme Court held that by reason of mere change of user from carrying on one business to another, it is trite, a fresh transaction does not take place. The terms and conditions of the lease can be changed by mutual consent. Unless the essential ingredients thereof as contained in Section 105 of the Transfer of Property Act are not altered, it cannot be said that the parties to the contract entered into a fresh transaction. Therefore, the supplementary lease agreement cannot be said to be an instrument.

13. In the case on hand, the amendment agreement is not a deed of creation of fresh lease in favour of the lessee which could attract any additional stamp duty. The lessor and lessee made corrections in respect of the extent of the premises, that too, reduced extent of the premises. In fact, for the increased extent of premises, the stamp duty was already paid and got it registered. It is the settled principle of law relating to payment of stamp duty and the registration of any document under the provisions of Stamp Act and Registration Act that only those documents require registration on payment of stamp duty which are specified in the Acts. Equally well settled principle of law is that unless the execution of any

document results in transfer of any right, title and interest in any immovable property by the act of parties in lieu of consideration that is price, for such transaction, the document cannot be subjected to payment of stamp duty and registration as documents as defined under Transfer of Property Act. Therefore, the amendment agreement cannot be treated as an instrument since it does not transfer any new right in favour of the lessee in respect of the subject premises. In fact, there has been a reduction in the extent of the premises as mentioned in the original lease deed.

14. In view of the above discussion, the demand made as well as the order passed by the first Respondent vide proceedings No.251/AA1/2017, dated 12.06.2017 cannot be sustained and is liable to be quashed.

15. In the result, both the Writ Petitions are allowed. The order passed by the first respondent vide proceedings No.251/AA1/2017, dated 12.06.2017 is quashed.

The Second Respondent is directed to refund the sum of

Rs.1,15,25,000/- to the lessee i.e., Petitioner in W.P.No.6892 of 2018 within a period of four weeks from the date of receipt of copy of this order. Consequently, connected miscellaneous petitions are closed. There shall be no order as to cost.

09.10.2025

Index : Yes/No
Neutral citation : Yes/No
Speaking/non-speaking order

srm

To

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   No.182, Bharathi Salai,
   Pycrofts Road, Royapettah,
   Chennai – 600 014.

2. Sub Registrar, Triplicane,
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3. The Inspector General of Registration,
   100, Santhome High Road,
   Chennai – 600 004.

G.K.ILANTHIRAIYAN. J,

srm

order made in
W.P.Nos.6892 & 7235 of 2018

09.10.2025