IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.09.2025

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.33345 of 2013
And
M.P.No.1 of 2013

M/s.Aptech Limited
A Company incorporated under Companies Act
Rep. by its Group Company Secretary and
Authorized representative
Mr.Ketan H.Shah ... Petitioner

Vs.

1.The Inspector General of Registration
The Chief Controlling Revenue Authority,
Santhome High Road,
Chennai – 600 028.

2.The District Collector,
Office of the District Collector,
Dr.Singaravellar Maligai,
Rajaji Salai,
Chennai – 600 001.

3.The District Revenue Officer (Stamps)
Singaravelar Maligai,
Collector Office Complex,
No.32, Rajaji Salai,
Chennai – 600 001.

4.The Joint I Sub Registrar,
District Registrar Office,
Central Chennai,
Chennai. ... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned order dated 21.03.2013 passed by the fourth respondent in P-24 /2013, quash the same and consequently direct the first respondent to refund the excess stamp duty of Rs.1,40,66,793 collected from the petitioner in the deed of confirmation of conveyance bearing Doc.No.307/2013 filed on 04.03.2013 and registered before the fourth respondent on 22.03.2013 in compliance with the impugned order dated 21.03.2013.

For Petitioner	: Mrs.K.Subhashini for M/s.Chennai Law Asso.
For Respondents	: Mr.U.Baranidharan Special Government Pleader

O R D E R

This writ petition has been filed seeking issuance of Writ of Certiorarified Mandamus calling for the records pertaining to the impugned order dated 21.03.2013 passed by the fourth respondent in P-24 /2013, quash the same and consequently direct the first respondent to refund the excess stamp duty of Rs.1,40,66,793/- collected from the petitioner in the deed of confirmation of conveyance bearing Doc.No.307/2013 filed on 04.03.2013 and registered before the fourth respondent on 22.03.2013 in compliance with the order dated 21.03.2013.

2.The learned counsel appearing for the petitioner submitted that the petitioner is the absolute owner of the property situated at Door No.64 (Plot No.10), Cathedral Road, Chennai, having purchased the same from M/s.Apple Finance Limited (formerly known as Apple Leasing and Industries Ltd.), a company incorporated under the Companies Act, 1956 vide sale deed dated 29.12.1999 registered as document no.1201 of 2001 in the office of District Registrar of Madras Central. The property was earlier covered under sale deed dated 13.11.1987 in two parts, the 1st part being in St.Georges Cathedral Road, Mylapore, Madras, forming part of R.S.No.1223/1 (part) Book No.25 being Plot No.10 of the Layout L.A.No.205/1958 measuring about 2 grounds 2000 sq.ft. morefully described under part A of the schedule in the said sale deed and 2nd part being in St.Georges Cathedral Road, Mylapore, Madras, being part of Plot No.11 of the Layout L.A.No.205/1958 and comprised in R.S.No.1223/1 (part) now bearing R.S.No.1223/4 admeasuring 2209 sq.ft. equivalent to 205.22 sq.mts. and more fully described under part B of the schedule in the said sale deed.

3.The learned counsel appearing for the petitioner further submitted that by an order passed by the High Court of Mumbai in Company Petition Nos.974/2001 (connected with Company Application No.413/2001) and Company Petition No.975/2001 (connected with Company Application No.425/2001), a revised Scheme of Arrangement and Reconstruction of Aptech Limited, Aptech Training Limited and Hexaware Tchnologies Limited as well as demerger of Training Division of Aptech Limited with Aptech Training Limited was sanctioned by the High Court of Judicature at Bombay and further it was ordered that the Training Division of Aptech Limited with the assets, movable and immovable shall stand transferred to and vested upon the company then known as Aptech Training Limited. The name of Aptech Training Limited was changed to Aptech Limited and a fresh certificate of incorporation consequent upon change of name was issued on 04.10.2002 by the Registrar of Companies, Maharashtra, Mumbai and it was noticed by the petitioner that there was an inadvertent error in the description of the said property in the said sale deed dated 29.12.1999 with regard to Plot No.11 (part) measuring 2209 sq.ft. in as much as the survey number was mentioned as R.S.1223/1 instead of R.S.1223/4 the mention of plot no.11 (part)" and the boundaries of plot no.11 (part) were omitted.

4.The learned counsel appearing for the petitioner further submitted that the aforesaid error has to be rectified by way of Rectification Deed or by way of Deed of Confirmation. In view of the merger of entities, the option was to get a Deed of Confirmation. The said document was received for registration by the fourth respondent on 07.03.2013 and the fourth respondent withheld the same on the ground of payment of deficit stamp duty. On 21.03.2013, the fourth respondent issued the impugned order and since the fourth respondent had threatened to initiate action under Section 33 of the Indian Stamp Act in the impugned order, the petitioner paid the entire amount demanded in the impugned order.

5.The learned counsel appearing for the petitioner further submitted that the petitioner vide sale deed dated 25.03.2013 sold the property to M/s.KAR Holdings Private Limited. The learned counsel further submitted that the amount collected from the petitioner towards stamp duty and registration charges under the impugned order has to be refunded to the petitioner.

6.The learned Special Government Pleader submitted that the impugned order is only provisional notice, pursuant to which, the petitioner paid the entire amount. If the petitioner wants refund of the amount, proceedings under Section 33 A of the Indian Stamp Act has to be initiated in which the petitioner is entitled to participate.

7.Heard the arguments advanced on either side and perused the materials available on record.

8.The petitioner claims that vide impugned order, the respondents collected excess stamp duty and has filed this writ petition for quashing the impugned order and for refund of the amount collected from the petitioner.

9.The contention of the learned Special Government Pleader is that the impugned order is only provisional notice, pursuant to which, the petitioner paid the entire amount. If the petitioner wants refund of the amount, proceedings under Section 33 A of the Indian Stamp Act has to be initiated in which the petitioner is entitled to participate.

10.In view of the submission made by the learned Special Government Pleader, this Court directs the respondents to initiate proceedings under Section 33 A of the Indian Stamp Act as against the petitioner, in which, the petitioner is entitled to participate and the said proceedings shall be concluded within a period of twelve weeks from the date of initiation of the proceedings. The period during which the writ petition was pending before this Court is excluded for the purpose of limitation so as to enable the respondents to initiate proceedings under Section 33 A of the Indian Stamp Act as against the petitioner.

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

09.09.2025

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

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