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W.A.No.887 of 2023

THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM  
AND  
THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.A.No. 887 of 2023**  
**and**  
**C.M.P.No.8856 of 2023**

M/s.N.V.Paper Products Pvt. Ltd.,  
Rep. by its Managing Director,  
Uttam Chand S.Ranka,  
S/o.Mr.Samarathmallji,  
No.2B, Sidco Industrial Estate,  
Ambattur, Chennai – 600 098.

...Appellant

Vs.

1.The District Revenue Officer (Stamps),  
O/o. District Revenue Officer (Stamps),  
Collectorate, 5<sup>th</sup> Floor,  
M.Singaravelar Maligai,  
No.32, Rajaji Road,  
Chennai – 600 001.

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

3.M/s.Tamil Nadu Small Industries Development Corporation Ltd.,  
Rep. by its Branch Manager, Industrial Estate,  
Ambattur, Chennai – 600 058.

...Respondents



W.A.No.887 of 2023

**PRAYER:** The Writ Appeal filed under Clause 15 of the Letters Patent to set aside the order dated 06.12.2022 in W.P.No.13094 of 2015 and allow the Writ Appeal.

For Appellant : Mr.Om Sai Ram

For Respondents : Mr.U.Baranidharan,  
Spl. Govt. Pleader for RR1 and 2

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### **J U D G M E N T**

(Order of the Court was made by S.M.SUBRAMANIAM, J.)

Form I notice issued under Rule 4 of the Tamil Nadu Stamp (Prevention of undervaluation of Instruments) Act, 1968 is under challenge in the present writ proceedings. No Writ against the show cause notice is maintainable unless it is issued by an incompetent authority or there is any allegation of *mala fides*.

2. The learned counsel for the appellant would submit that earlier notice issued was not acted upon and a direction was issued to release the sale deeds, which was presented for registration and registered. May that as it be, even then the appellant on receipt of Form I notice is bound to set out his defence and submit the same in the manner known to law. Contrarily the High Court cannot conduct a roving enquiry nor decide the disputed issue relating to deficit stamp duty in the document, which is presented for registration.



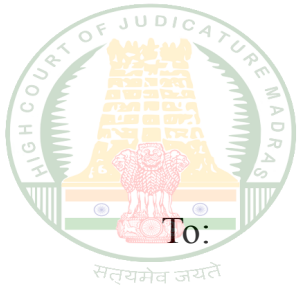
W.A.No.887 of 2023

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3. In the present case, the document has been registered. The writ Court has elaborately considered the scope of the Writ Petition and dismissed the same granting liberty to the petitioner to submit his reply in response to the impugned show cause notice enabling the Authorities to consider the same. This Court has no reason to take a different view and thus the writ order impugned stands confirmed. Consequently, the Writ Appeal stands **dismissed**. No costs. Consequently, the connected miscellaneous petition is closed.

(S.M.S., J.) (C.S.N., J.)  
02.09.2025

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



W.A.No.887 of 2023

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To:

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**S.M.SUBRAMANIAM, J.**  
**and**  
**C.SARAVANAN, J.**

dsa

**W.A.No. 887 of 2023**

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