IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

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THE HONOURABLE MR. JUSTICE **S.M.SUBRAMANIAM**
AND
THE HONOURABLE MR. JUSTICE **MOHAMMED SHAFFIQ**

**W.A. No.2072 of 2025**

M/s.Revanza Leasing India Private Limited
rep. By its Authorised Signatory
Mr.D.Senthil Kumar,
Svalar Square,
No.15, North Phase Developed Plot,
Guindy Industrial Estate, Ekkattuthangal,
Chennai – 600 032. ... Appellant

***Vs.***

1.Inspector General of Registration,
100, Santhome High Road,
Santhome, Chennai – 600 004.

2.The District Revenue Officer (Stamps),
Collectorate Office,
5th Floor, Singaravelar Maligai,
Chennai – 600 001.

3.The District Registrar,
Registration District of Chennai,
Royapettah, Chennai – 600 014.

4.The Sub Registrar,
Sub Registration Office Periamet,
Periamet, Chennai – 600 003. ... Respondents

Writ Appeal filed under Clause 15 of Letters Patent against the order dated 01.08.2024 passed in W.P.No.21519 of 2024.

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| For Appellant | : | Mr.Gokul U.<br>for Mr.Praveen S.Purohit |
| For Respondents | : | Mr.U.Baranidharan,<br>Special Government Pleader |

**JUDGMENT**

(Judgment of the Court was delivered by *S.M.SUBRAMANIAM, J.*)

Writ order dated 01.08.2024 passed in W.P.No.21519 of 2024 is sought to be assailed in the present intra-court appeal.

2. Writ petitioner is the appellant. It is not in dispute between the parties that the appellant purchased the subject property through e-auction conducted by the Authorised Officer under Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (hereinafter referred to as SARFAESI Act). Sale certificate issued by the Authorised Officer was presented for registration under the Registration Act. The registration process was completed in all respects and the stamp duty as applicable was also paid at the time of registration. Registration was undertaken under Section 17 of the Registration Act and stamp duty was paid.

3. Appellant submitted an application seeking refund of stamp duty and registration fees mainly on the ground that excess stamp duty has been paid at the time of registration. Learned single Judge found that the stamp duty as applicable on the document at the time of presentation of document was charged and paid by the presentant of the document. In respect of completed transaction, refund cannot be made since the appellant has not made out any acceptable reason for the purpose of refund of stamp duty already paid. Though sale certificate can be presented under Section 89(1) through Authorised Officer under the SARFAESI Act, in the present case, sale certificate was presented by the purchaser of the property under Section 17 of the Registration Act and therefore, stamp duty applicable was charged and there was no infirmity. In view of the said factum, writ appeal is devoid of merits and the same stands dismissed. There shall be no order as to costs.

**[S.M.S., J.]** **[M.S.Q., J.]**
**18.11.2025**

Index:Yes/No
Neutral Citation:Yes/No
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To

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Periamet, Chennai – 600 003.

**S.M.SUBRAMANIAM, J.**
**AND**
**MOHAMMED SHAFFIQ, J.**

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