IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-09-2025

CORAM

THE HONOURABLE MR JUSTICE M.DHANDAPANI

WP No. 8902 of 2020
& WMP.Nos.10826 & 10827 of 2020

J.Ahamadullah
S/o.Jainulabdeen Sandhaithope Veedhi
Karumachipalayam, Hamlet of
Vazhudalampattu Kullanchavadi
Kurinjipadi Taluk, Cuddalore District.

Petitioner(s)

Vs

The Sub Registrar
Kullanchavadi, Cuddalore Taluk,
Cuddalore District.

Respondent(s)

PRAYER

This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus, to call for the records and quash the demand notice dated 21.05.2020 issued by the respondent and consequently direct the respondent to handover the original sale deed dated 26.02.2020 and registered as Document No 473/2020 to the petitioner and also to consequently direct the respondent to refund the excess amount of Rs.1,52,562 to the petitioner together with interest.

For Petitioner(s): Mr.R.Gururaj

For Respondent(s): Mr.U.Baranidharan,
Special Government Pleader

ORDER

This writ petition is filed to call for the records and to quash the demand notice dated 21.05.2020 issued by the respondent and consequently direct the respondent to handover the original sale deed dated 26.02.2020, registered as Document No 473/2020 to the petitioner and also to consequently direct the respondent to refund the excess amount of Rs.1,52,562 to the petitioner together with interest.

2.The case of the petitioner is that the petitioner presented a sale deed for registration before the respondent for a sale consideration of Rs.4,00,000/-. The further case of the petitioner is that the respondent independently valued the property at Rs.17,14,200/- and demanded an additional sum of Rs.1,60,802/-

towards the stamp duty, registration charges, computer charges, sub-division charges and disc charges. The petitioner had paid the said amount on 13.03.2020 and the sale deed was registered in favour of the petitioner on the same day. However, the respondent has not yet handed over the sale deed to the petitioner. Therefore, the petitioner approached the respondent seeking to hand over the registered sale deed, however, the respondent sent a message dated 01.06.2020 stating that since there was undervaluation of the property, the document has been referred to the Deputy Collector of Stamps under Section 47(A)(3) of the Indian Stamp Act. Thereafter, the respondent has passed the impugned order dated 21.05.2020 demanding an additional sum of Rs.2,05,000/- towards the deficit stamp duty and registration charges. Challenging the same, the present writ petition is filed.

3.The learned counsel for the petitioner would submit that in order to give quietus to the issue, this Court may permit the petitioner to pay the sum of Rs.2,05,000/- (Rupees Two Lakhs and Five Thousand only) to the respondent within a period of two (2) weeks from the date of receipt of a copy of this order and that after the receipt of the same, the respondent may be directed to return the original document to the petitioner.

4.The respondent has filed a counter and the relevant portion is extracted hereunder;

"This respondent denies the averments of the petitioner made in Para 7 to 13 of the affidavit and respectfully submits that section 27 of the Indian Stamp Act, 1899 mandates that all the facts and circumstances affecting the chargeability of stamp duty has to be furnished in the sale deed, the respondent inspected the building by measuring physically valuing the building as per the data furnished by the Public Works Department. It is found that the total value of the land as per guidelines value and the building value as per physical valuation worked out to Rs.32,40,809/-, the deficit stamp duty payable by the Petitioner is 1,30,960/-. Hence, this respondent issued an informal notice not covered under the Indian Stamp Act, 1899. Since the Petitioner has not turned up to pay the deficit stamp under the informal notice, this respondent has taken statutory action by referring the case under section 47-A(1) of the Indian Stamp Act, 1899 by reference No.69/2020 dated 30-05-2020 to the Special Deputy Collector (Stamps), Cuddalore

who is notified as Collector under Section 47-A of the Indian Stamp Act, 1899 for determination true market value of the property. Since the Special Deputy Collector (Stamps), Cuddalore being a quasi judicial Authority, the petitioner has to work out his remedy before him to substantiate that the value adopted by him is in consonance with the principles laid under the Indian Stamp Act, 1899 and ruled made there under. The petitioner without exercising the efficacious alternative remedy available under Section 47-A(1) of the Indian Stamp Act, 1899, filed this Writ Petition which is to be dismissed at the threshold."

5.Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent and perused the materials available on record.

6.Considering the facts and circumstances of the case, this Court is inclined to issue a direction to the petitioner to pay a sum of Rs.2,05,000/- (Rupees Two Lakhs and Five Thousand only) as demanded by the respondent vide the impugned order dated 21.05.2020, within a period of two (2) weeks from the date of receipt of a copy of this order and upon receipt of the same, the respondent is directed to return the original sale deed to the petitioner, within a period of two (2) weeks thereafter.

7.The writ petition is disposed of accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

24-09-2025

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

To

The Sub Registrar
Kullanchavadi, Cuddalore
Taluk, Cuddalore District.

M.DHANDAPANI J.

Tsg

WP No. 8902 of 2020

24-09-2025