**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 28.03.2025

CORAM

**THE HONOURABLE MR.JUSTICE N.ANAND VENKATESH**

W.P.No.10157 of 2025

M/s.Indus Developers,
Rep by its Authorised Signatory,
Mr.Ajay Kumar Lunawath,
S/o. Mr.Megharaj Lunawath,
Having office at No.5C, EGA Trade Centre,
No.809, P.H.Road, Kilpauk,
Chennai – 600 010. .. Petitioner

**Vs.**

1.The Inspector General of Registration,
No.100, Santhome High Road,
Chennai – 600 028.

2.The District Registrar,
Central Chennai,
No.268, Bharathidasan Salai,
Chennai – 600 014.

3.The Sub Registrar,
Mylapore Sub Registrar,
Seethammal Colony,
MIG Colony, Alwarpet,
Chennai – 600 018. .. Respondents

**Prayer**: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the respondents to accept the sale deed without insisting Stamp Duty & Registration fees towards the sale certificate filing document No.25 of 2025 from the petitioner by duly considering the representation dated 03.03.2025.

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| For petitioner | : | Mr.J.D.Srikantha Varma |
| For Respondents | : | Mr.B.Vijay<br>Additional Government Pleader |

**O R D E R**

This writ petition has been filed for the issue of writ of mandamus directing the respondents to accept the sale deed presented for registration without insisting for stamp duty and registration fees from the petitioner by considering the representation made by the petitioner on 03.03.2025.

2.Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.

3.It is seen from the records that the petitioner and others had earlier approached this Court and filed a batch of writ petitions in W.P.No.415, etc. of 2023, challenging the excess stamp duty and registration charges and also to entertain the sale certificate by making necessary entry in Book-I under Setion 89(4) of the Registration Act. These batch of writ petitions were dealt with by Hon'ble Mr.JUSTICE N.SATHISHKUMAR and final orders was passed on 23.07.2024. The operative portion of the order is extracted hereunder:

> *"74. Following the above discussion, this Court hold that as follows:*
>
> *(i) the sale certificate will not come under the purview of conveyance, since, it is not a transfer inter vivos, it is a transfer by operation of law.*
>
> *(ii) Section 47~A of the Stamp Act cannot be invoked for the sale certificate presented for registration by the parties.*
>
> *(iii) surcharge or transfer duty will not be payable for sale certificate when presented for registration.*
>
> *(iv) mere filing the copy of the sale certificate forwarded by the authorised officer under Section 89(4) of the Registration Act will not require any stamp duty.*
>
> *(v) If the party seeks to use the sale certificate for any purpose and produced before the authorities mentioned under Sections 33 and 35 of the Indian Stamp Act, such sale certificate is amenable for impounding at the discretion of the authorities."*

4.Pursuant to the above order, the sale certificate that was issued in favour of the petitioner was received and necessary entry was made in Book-I under Section 89(4) of the Act. The petitioner wants to deal with the property and therefore when the petitioner attempted to execute the sale deed and present it for registration, the respondents are insisting for payment of stamp duty and registration fees towards the sale certificate which has already been taken on file and necessary entry has been made in the encumbrance certificate as Document No.25 of 2024. Aggrieved by the same, the present writ petition has been filed before this Court.

5.The learned Additional Government Pleader appearing on behalf of the respondents submitted that the 3rd respondent is only acting in line with the directions issued in paragraph No.74 of the order and since the petitioner is seeking to use the sale certificate for entering into further transaction, steps are being taken to impound the document under Section 33 of the Act. The learned Additional Government Pleader submitted that if the petitioner does not pay the stamp duty and registration charges, the only other alternative that is available to the 3rd respondent is to impound the document.

6.In the considered view of this Court, unless and otherwise, paragraph No.74(v) is clarified, this Court cannot issue a contra direction directing the respondents to entertain the document without the payment of the stamp duty and registration fees. Judicial discipline requires that the earlier direction issued under paragraph No.74(v) has to be either complied with or necessary clarification must be sought for by the petitioner.

7.In view of the above, liberty is granted to the petitioner to move the concerned Hon'ble Judge and seek for a clarity with respect to the direction given in paragraph No.74(v) of the order made in W.P.No.415, etc of 2023 dated 23.07.2024. On such clarification being issued, it will be left open to both sides to proceed further in accordance with law.

8.This writ petition is disposed of in the above terms. No costs.

**28.03.2025**

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Index : Yes / No
Internet : Yes / No

Neutral Citation : Yes / No
**NOTE**: Issue order copy on 01.04.2025.

**N.ANAND VENKATESH, J.**

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To

1.The Inspector General of Registration,
No.100, Santhome High Road,
Chennai – 600 028.

2.The District Registrar,
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