IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.10.2025

CORAM:

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

W.A.No. 880 of 2025
and
C.M.P.No.7423 of 2025

1.Inspector General of Registration,
Registration Department,
No.100, Santhome Highways,
Chennai – 600 028.

2.The District Registrar,
Registration Department,
Chengalpattu.

3.The Sub-Registrar,
Office of Sub-Registrar, Joint – II,
Chengalpattu. ...Appellants

Vs.

1.Mahindra World City Developers Limited,
Mahindra Towers, Ground Floor,
No.17/18, Pattullous Road, Anna Salai,
Chennai – 600 002.

2.The Government of India,
Ministry of Commerce and Industries,
Department of Commerce,
Udyog Bhavan,
New Delhi.

3.Zonal Development Commissioner,
Mahindra World City SEZ,
Madras Export Processing Zone,
Chennai.

[R2 and R3 impleaded *suo moto* vide order dated 14.07.2025 in W.A.No.880 of 2025.]

...Respondents

PRAYER: The Writ Appeal filed under Clause 15 of the Letters Patent praying to set aside the order dated 19.11.2024 made in W.P.No.12238 of 2024.

For Appellants	: Mr.J.Ravindran, Addl. Advocate General Assisted by Mr.U.Baranidharan, Spl. Govt. Pleader
For Respondents	: Mr.Vijay Narayan, Sr. Counsel For Mr.Raghavan Rama Badran for R1 Mr.R.Rajesh Vivekananthan, Deputy Solicitor General of India for R2 & R3

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JUDGMENT

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

Under assail is the writ order dated 19.11.2024 in W.P.No.12238 of 2024.

2. The 1st respondent has instituted a Writ of Mandamus to direct the Sub-Registrar, Chengalpattu to admit and complete the registration process of all instruments, without insisting on stamp duty in respect of all instruments covered by S.O.2104 (E) dated 15.12.2006 and S.O.1154 (E) dated 04.05.2009 notified by the Central Government presented by the petitioner/ 1st respondent pertaining to the properties situated within the Special Economic Zone, Mahindra World City.

3. The issue raised between the parties is relating to payment of stamp duty for registration of documents under the Registration Act. The 1st respondent would mainly contend that they would fall under the exemption clause. Therefore, they need not pay stamp duty in respect of the documents presented for registration.

4. Per contra, the appellant State would oppose by stating that exemption clause would be applicable only in respect of the activities in connection with the Special Economic Zone. In this regard the Development Commissioner, Special Economic Zone is empowered to certify whether the activity is in connection with Special Economic Zone or not.

5. After arguing the matter for a considerable length of time, the 1st respondent has come forward with a memo stating that they are ready and willing to withdraw the Writ Petition filed in W.P.No.12238 of 2024, despite the fact that the said Writ Petition was allowed by the learned Single Judge of this Court. However, the memo has been objected by the learned Additional Advocate General stating that permission to withdraw Writ Petition is sought for with condition, which is unacceptable.

6. Writ Petition is not maintainable, since a general prayer cannot be granted for exemption from payment of stamp duty under the Indian Stamp Act. This Court is of the considered view that there is no dispute between all the parties that the documents presented for registration pertain to the property situate in Special Economic Zone. Therefore, clearance from Development Commissioner, Special Economic Zone regarding the activities are imminent for the purpose of charging stamp duty by the registering Authority under the provisions of the Indian Stamp Act. Thus, the presentant at the time of presenting the documents for registration has to produce necessary documents issued by the Development Commissioner, Special Economic Zone enabling the registering Authority to consider exemption from payment of stamp duty, if the activities are falling within the ambit of the provisions of the Special Economic Zone Act.

7. It is further contended that in certain cases eligible persons may file documents for registration. Therefore, the individual may be granted opportunity to present their documents along with letter of approval/ appropriate documents showing that the activities are falling within the ambit of the provisions of the Special Economic Zone Act enabling the registering Authority to grant exemption from payment of stamp duty under the Stamp Act.

8. The learned Additional Advocate General would submit that employer-employee relationship is to be established for the purpose of seeking stamp duty exemption. However, all these aspects are to be considered by the Development Commissioner, Special Economic Zone and the Registering Authority while taking decision for the purpose of granting exemption from stamp duty.

9. In view of the fact that the 1st respondent has chosen to withdraw the Writ Petition, no further adjudication on merits based on grounds need to be undertaken. Consequently, the respondent is permitted to withdraw W.P.No.12238 of 2024. Accordingly, the said Writ Petition stands dismissed as withdrawn. Consequently, this Writ Appeal is **closed**. No costs. Consequently, the connected miscellaneous petition is also closed.

(S.M.S., J.) **(M.S.Q., J.)**
13.10.2025

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

To

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S.M.SUBRAMANIAM, J.
and
MOHAMMED SHAFFIQ, J.

dsa

W.A.No.880 of 2025

13.10.2025