IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2025

CORAM :

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

W.A. Nos.1717 and 3009 of 2025
and
C.M.P. Nos.13018, 24307 and 24311 of 2025

1.The Chief Controlling Revenue Authority,
Inspector General of Registration,
Chennai-600 028.

2.The District Registrar,
District Registration Officer,
Coonoor Road, Udhagamandalam-643 001.

3.The Joint Sub-Registrar-1,
Udhagamandalam-643 001. ... Appellants in both appeals

Vs.

1.P.Loganathan ... Respondent in W.A.No.1717 of 2025

2.P.Sridhar ... Respondent in W.A.No.3009 of 2025

Prayer in W.A.No.1717 of 2025: Writ Appeal filed under Clause 15 of Letters patent praying to set aside the order dated 20.06.2024 made in W.P.No.28857 of 2022 and allow the writ appeal.

Prayer in W.A.No.3009 of 2025: Writ Appeal filed under Clause 15 of Letters patent praying to set aside the order dated 20.06.2024 made in W.P.No.28856 of 2022 and allow the writ appeal.

For Appellant(s) in both appeals : Mr.U.Baranidharan
Special Government Pleader

For Respondent(s) in both appeals : Mr.C.S.K.Sathish

COMMON JUDGMENT

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

Under assail is a common writ order dated 20.06.2024 in W.P. Nos.28856 and 28857 of 2022. Release deed was presented for registration under Registration Act. Document was impounded under Section 33 of the Act, mainly on the ground that stamp duty must be paid under Article 55(D)(i) of the Indian Stamp Act, 1899. However, the presentant of the document raised an objection that it is a release deed and therefore stamp duty is to be charged under Article 55A of Indian Stamp Act, 1899. The District Registrar adjudicated the issue and arrived at a conclusion that it is a release deed is between partners in a partnership firm and therefore stamp duty is to be charged under Article 55(D)(i) of Indian Stamp Act, 1899.

2. Review was preferred before Reviewing Authority/Inspector General of Registration. Inspector General of Registration

independently considered the nature of instrument and affirmed the decision taken by District Registrar that the release deed is to be charged under Article 55(D)(i) of Schedule I to Indian Stamp Act, 1899.

3. The Learned Government Pleader would submit that issue pertaining to charging provision was confirmed by the writ court. Writ court also affirmed the decision of District Registrar confirmed by the Inspector General of Registration that release deed presented by the presentant is to be stamped under Article 55(D)(i), Schedule I of Indian Stamp Act, 1899. While confirming the decision of original authority and reviewing authority, writ court further issued direction to the registering authority to send the documents to Collector concerned under Section 47-A of Indian Stamp Act, 1899, for determination of market value of Schedule property in the instrument.

4. The learned Government Pleader confined his arguments, that writ Court expanded the scope of writ petition by issuing a direction to registering authority to refer the document under Section 47-A of Indian Stamp Act, 1899, to District Collector. It is contended that such a reference is unnecessary and not an issue involved in the writ petition.

That apart, document is yet to be registered and therefore to that extent the writ order has to be modified.

5. Mr.C.S.K.Sathish, learned counsel appearing on behalf of respondent, would oppose by stating that District Collector has recorded market value of Schedule property. Writ court has raised an issue regarding market value determined by registering authority in respect of subject properties, while computing stamp duty payable on documents. When an issue had been raised by writ court and answered that the document is to be referred under Section 47-A of Indian Stamp Act, 1899, there is no reason for the State to prefer an appeal. Thus, present appeal is to be rejected.

6. This Court has considered the rival submissions made between the parties to the lis.

7. It is not in dispute that release deed was presented for registration. While scrutinising document, registering authority found that Stamp Duty has been paid under a wrong provision of Indian Stamp Act, 1899. Registering authority formed an opinion that release deed was executed between partners in a partnership firm and therefore Stamp Duty is to be charged under Article 55(D)(i), Schedule I to the Indian

Stamp Act, 1899. Thus, he refused to register the document. Presentant of the document preferred a petition before District Registrar, who in turn affirmed by stating that Stamp Duty is to be charged under Article 55(D)(i), Schedule I to Indian Stamp Act, 1899. Revision before Inspector General has failed. Thus, writ petition came to be instituted.

8. In impugned order, document presented for registration was impounded under Section 33 of the Act, on the ground whether stamp duty for subject instrument is to be charged under Article 55A or under Article 55(D)(i), Schedule I to Indian Stamp Act, 1899. Said issue alone had been adjudicated and decided by District Registrar and by review authority / Inspector General of Registration. Thus, any further direction by writ Court to refer subject document under Section 47A of Indian Stamp Act to Collector is unwarranted. Admittedly, subject document is yet to be registered. Question of referring document may or may not arise and decision to be taken by Registering Authority at the time of registering document. Registering Authority is bound to follow procedures contemplated under Registration Act and Rules framed thereunder by conducting inspection and scrutinizing document. Therefore, direction issued by writ Court to appellants herein to refer subject document to Collector under Section 47A of Indian Stamp Act alone is set aside.

9. Accordingly, impugned common writ order dated 20.06.2024 in W.P.Nos.28856 and 28857 of 2022 stands modified to an extent of setting aside direction issued to refer document to Collector under Section 47A of Indian Stamp Act, 1899. As far as order of Inspector General of Registration confirming order of District Registrar are concerned, same are affirmed. Consequently, the Writ Appeals stand **allowed in part.** No costs. Consequently, connected miscellaneous petitions are closed.

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

30.10.2025

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

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AND
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