



W.P. No.21638 of 2025

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.06.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.21638 of 2025

and

W.M.P.Nos.24420 and 24422 of 2025

PVP Ventures Limited,
Rep. by its Authorised Signatory,
Mr.K.Anand Kumar,
9th Floor, KR Centre,
No.2 Harrington Road,
Chetpet, Chennai 600 031.

... Petitioner(s)

Vs.

The Sub Registrar,
Purasawakkam,
Chennai.

... Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the respondent comprised in the order dated 23.05.2025 in Na.Ka.No.180/2025 passed by Purasawakkam Sub Registrar and quash the same.

For Petitioner(s) : Mr.S.Ramesh

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



W.P. No.21638 of 2025

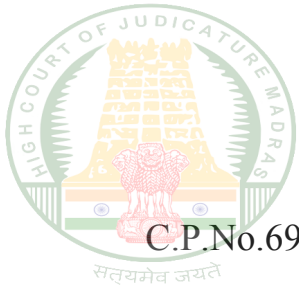
WEB COPY

ORDER

By consent of learned counsel on both sides, this writ petition is taken up for final disposal at the admission stage itself.

2. The present writ petition is filed praying for a writ of certiorari, to quash the impugned order dated 23.05.2025 passed by the respondent in Na.Ka.No.180/2025.

3. It is submitted by the learned counsel for the petitioner that the petitioner herein is engaged in the business of Real Estate and Development of properties and is registered under the Companies Act. Originally the subject property was owned by M/s.Binny Real Estate and Asset Developers (Madras) Limited. A name change was recorded before the ROC, Chennai on 12.01.2005 and the company was renamed as M/s. Buckingham Real Estate and Asset Development (Madras) Limited. By virtue of an order of amalgamation M/s. Buckingham Real Estate and Asset Development (Madras) Limited was dissolved without winding up and transferred to SSI Ltd., by order dated 30.08.2006 in C.P.No.116 of 2006 and 117 of 2006. Thereafter by another scheme or amalgamation approved by this Hon'ble Court on 25.04.2008 in



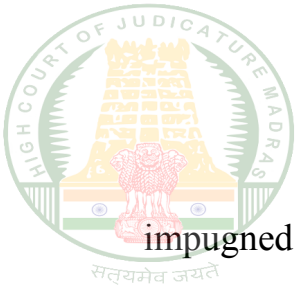
W.P. No.21638 of 2025

C.P.No.69 of 2008, the scheme of amalgamation of PVP ventures Pvt Ltd with SSI Limited was approved. Thereafter the name of SSI Limited was changed to PVP Ventures Limited on 03.06.2008. Hence, petitioner is the current owner of the property.

3.1. It is submitted by the learned counsel for the petitioner that the petitioner obtained planning permission for development of the property in phases in the year 2010. Accordingly, permission was granted for construction of 32 towers and 5 EWS (economically weaker section) and 110 villas as Phase I. Thereafter, petitioner intended to raise capital by mortgaging a part of the property viz., Ekanta Tower, with a built-up area of 22750 Sq.Ft and an undivided share of land of 8085 Sq.Ft and for this purpose they executed and registered a deed of simple mortgage on 22.01.2024 in favor of a financial institution. The said deed was presented before the respondent herein and registered as Doc No 264/2024 and appropriate stamp duty and registration charges payable for a deed of simple mortgage was paid.

3.2. It is submitted by the learned counsel for the petitioner that the respondent passed the impugned demand in Na.Ka.No.180/2025 dated 23.05.2025. In the said notice, the respondent has demanded payment of Rs. 12,43,24,600/- within a period of 15 days based on audit report.

3.3. It is submitted by the learned counsel for the petitioner that the



W.P. No.21638 of 2025

WEB COPY

impugned demand is premature inasmuch as no proceedings have been initiated either under Section 47A or 33A of the Indian Stamp Act, 1899 and thus the impugned demand cannot be sustained.

4. When this was pointed out, the learned counsel for the respondent would submit that they propose to issue a notice under Section 47A or Section 33A of the Indian Stamp Act, 1899 and thereafter proceed in accordance with law after affording the petitioner a reasonable opportunity of hearing.

5. In view thereof, the impugned order is set aside. The respondent is at liberty to issue notice to the petitioner under Section 33A or Section 47A of the Indian Stamp Act, 1899 and thereafter proceed in accordance with law.

6. Accordingly, the writ petition stands closed. No costs. Consequently, connected miscellaneous petitions are closed.

19.06.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

spp



WEB COPY



W.P. No.21638 of 2025

MOHAMMED SHAFFIQ, J.

spp

To:

The Sub Registrar,
Purasawakkam,
Chennai.

W.P. No.21638 of 2025

19.06.2025