IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.07.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.23836 of 2025

Dhanaram.R

Petitioner(s)

Vs

1.The State of Tamilnadu,
Rep By Secretary to Government,
Revenue and Disaster Management,
Tamilnadu Secretariat, Fort St.George,
Chennai-600 009.

2.Commissioner of Revenue Administration,
Commissionerate of Revenue Administration,
Ezhilagam, Chepauk, Chennai-600 005.

3.Inspector General of Registration Tamilnadu,
Tamil Nadu Registration Department,
100, Santhome High Road, Mullima Nagar,
Mandavelipakam, Raja Namalipuram,
Chennai-600 028.

4.The District Revenue Officer (Stamps),
Chennai, No.32 Rajaji Salai,
Chennai-600 001.

5.The Sub Registrar
Sub Registrar Office, Triplicane,
No. 268, Bharathi Salai Express Estate,
Royapettah, Chennai-600 014.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the 4th respondent to release the sale deed dated 10.05.2024 registered as Doc No.143/2025 on the file of the 5th respondent by passing necessary orders considering the reply sent by the petitioner dated 21.03.2025 with respect to the notice bearing No.R/Triplicane /Books -1/143/2025.

For Petitioner(s)	:	Ms.M.Dixshitha
For Respondent(s) 1 to 5	:	Mr.R.Sasikumar Government Advocate

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 Mandamus to direct the 4th respondent to release the sale deed dated 10.05.2024 registered as Doc No.143/2025, which is stated to have been kept pending by the 5th respondent.

3. It is the case of the petitioner that a notice dated 28.02.2025 was issued under Section 47A of the Act on the premise that there is deficit stamp duty which has to be paid in respect of the sale deed. Petitioner had in response to the above notice, submitted his objection dated 21.03.2025 wherein reliance was sought to be placed on the order of Division Bench of this Court in W.A.No.512

of 2024 wherein it was held as under:

"42. In view of the discussions in the aforementioned paragraphs, the following orders are passed:~

(i) The writ order impugned, quashing the Circular bearing No.5247/L1/2023~1, dated 30.3.2023, stands confirmed.

(ii) The appellants/Government are directed to follow the MVG fixed with effect from 09.06.2017 until the Valuation Committee revise the MVG by following the due process of law.

(iii) The documents already registered during the interregnum period from the date of the Circular dated 30.03.2023 and the date of the judgement in the present writ appeal, stand excluded. Consequently, no person is entitled to claim refund of stamp duty already paid for registering documents based on the Circular dated 30.03.2023, which is quashed."

4. At the outset, it is submitted by Mr.R.Sasikumar, learned Government Advocate for respondents that the above order of the Division Bench was carried in appeal and the Hon'ble Supreme Court had granted an interim stay of the operation of the said order vide order dated 05.8.2024 in S.L.P. (Civil) Diary No.30760 of 2024. The relevant portions of the order is extracted hereunder:

"In the meantime, there shall be interim stay on the operation of the impugned order until further orders."

4.1. In any view, it was submitted by the learned counsel for respondents that they would proceed to conduct enquiry, pass appropriate orders and documents would be released if the petitioner discharges appropriate stamp duty, to be arrived pursuant to the enquiry. Agreed to by the learned counsel for petitioner.

5. In view thereof, the concerned responder shall proceed to conduct enquiry and pass appropriate orders on merits. The petitioner shall pay the deficit stamp duty arrived at by the respondent pursuant to the enquiry. If the deficit stamp duty is paid, the concerned authority shall release the documents/ sale deed. It is made clear that this Court has not expressed any views with regard to the merits of the case and it is open to the concerned respondent to consider the matter on its own merits and in accordance with law. No costs.

03.07.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To:
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MOHAMMED SHAFFIQ, J.

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W.P. No.23826 of 2025

03.07.2025