IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.11.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23321 of 2023
and W.M.P.No.22862 of 2023

V.Venkatagiri ... Petitioner

Vs.

1.The State Rep. By its Secretary,
Commercial Tax and Registration Department,
Fort St.George,
Chennai – 600 009.

2.The District Collector,
Chennai District, Collectorate,
Chennai.

3.The Registrar,
Chennai South, Chennai.

4.The Sub Registrar Joint-I,

Saidapet, Chennai. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling upon the rejection proceedings of the third respondent in Na.Ka.No.817/B2/2023 dated 16.06.2023 and quash the same and consequently direct the first respondent to refund the excess stamp duty of Rs.6,00,497/- and the excess registration fee of Rs.3,43,416/- in all a sum of Rs.9,43,913/- paid on the deed of Ratification dated 27.09.2022 registered as Document No.14548 of 2022 with the office of the third respondent.

For Petitioner : Mr.A.Mohamed Ismail

For Respondents : Mr.Abishek Murthy,
Government Advocate

ORDER

The relief sought in this writ petition is to call upon the rejection proceedings of the third respondent in Na.Ka.No.817/B2/2023 dated 16.06.2023 and quash the same and consequently direct the first respondent to refund the excess stamp duty of Rs.6,00,497/- and the excess registration fee of Rs.3,43,416/- in all a sum of Rs.9,43,913/- paid on the deed of Ratification dated 27.09.2022 registered as Document No.14548 of 2022 with the office of the third respondent.

2. The case of the petitioner is that the petitioner had purchased the property bearing Plot No.62, comprised in S.No.38 and Patta No.16, bearing Old Door No.21, New Door No.3/23, 1st Street, Rajeshwari Nagar, Karampakkam Village, Poonamalle Taluk, Thiruvallur District measuring to an extent of 3200 sq.ft through the Power of Attorney of 1) Usha Rani Venkata Ramanujam 2) Preethi Venkata Ramanujam vide Sale deed dated 21.12.2011. Later, it was found that the said Power of Attorney did not carry the power to sell the subject property. Therefore, the said Vendors were called upon to execute a Ratification Deed (Deed of confirmation of sale). Accordingly, the aforesaid sale deed was

ratified and registered by way of Ratification Deed dated 27.09.2022. Considering the Ratification Deed as deed of conveyance, the petitioner paid the excess stamp duty and registration fee. Hence, he made a representation dated 03.12.2022, seeking refund of excess stamp duty and registration fee. But, the said representation was rejected by the third respondent vide proceeding dated 16.06.2023 in Na.Ka.No.817/B2/2023, citing the reason that the deed of confirmation of sale/ratification deed amounts to a fresh conveyance. Challenging the said proceeding, the petitioner has come forward with the present writ petition.

3. Learned counsel for the petitioner would submit that in the present case, the agent who acted without any authority from the Principal can be ratified. Accordingly, the actions of the agent was ratified by the Principal, by virtue of Ratification Deed dated 27.09.2022,

as defined under Section 196 of Indian Contract Act, 1872. Therefore, once the said deed is ratified, there is no question of payment of full stamp duty and registration fee. Hence, he prayed for refund of excess stamp duty and registration fee.

4. Learned Government Advocate appearing for the respondents submitted that after a period of 11 years, the petitioner has approached the respondents for refund. Further, the stamp duty on the date registration of sale deed by the agent and the date of registration of Rectification Deed by the petitioner are entirely different. Therefore, there exist a different stamp duty. If at all the petitioner is entitled anything on the part of the stamp duty or registration charges, based on the registration of the sale deed presented by the agent in the year 2011, the limitation for making such claim also got expired. Since, his claim is barred by limitation, the petitioner is not entitled to any application for

refund.

5. I have given due consideration to the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for respondents and perused the materials available on record.

6. Initially, the petitioner's vendors' power agent executed a sale deed dated 21.12.2011. On perusal of the power of attorney, it is clear that the agent has not given any power to execute a sale deed. So, without any authority, he has executed a sale deed. In order to ratify the actions of the agent, the petitioner filed ratification application. Accordingly, a Ratification Deed was executed on 27.09.2022. According to the petitioner, once the ratification deed was filed to ratify all the actions of the agent, which was carried out unauthorizedly would be

ratified with effect from the date of registration of the sale deed. Therefore, the actions of the agent had been ratified. At this juncture, it is pertinent to extract Section 196 of the Contract Act, 1872 and the same is reads as follows:

> ***<u>196. Right of person as to acts done for him without his authority. Effect of Ratification.--</u>***
>
> *Where acts are done by one person on behalf of another, but without his knowledge or authority, he may elect to ratify or to disown such acts. If he ratify them, the same effects will follow as if they had been performed by his authority.*

Reading of the above provision shows that the Principal can ratify the action of the agent, in the event the agent acted without any authority. Once if it is ratified, the same effect will follow, as if it had been performed by its authority.

7. In the present case, the Principal ratified the action of the agent, who registered the sale deed on 21.12.2011 without any authority, by

virtue of Ratification deed dated 27.09.2022. Therefore, the sale deed executed by the petitioner's agent dated 21.12.2011 will have the same effects as if the agent had performed with his authority.

8. While executing the Ratification Deed dated 27.09.2022, the petitioner once again paid the full stamp duty and the registration charges applicable as on the date of registration of Ratification Deed. In the present case, the petitioner admits the execution of original sale deed by the agent in the year 2011, is the principle agreement and claims refund for the stamp duty and registration fee, made at the time of registration of Ratification Deed, in the year of 2022.

9. As far as sale deed executed by the agent in the year 2011 is concerned i.e., on 21.12.2011, proper stamp duty and the registration charges applicable as on the said date, was paid by the petitioner.

10. At this juncture, it would be appropriate to extract Section 4 of the Tamil Nadu Stamp Act and the same reads as follows:

"Several Instruments used in single transaction of sale, mortgage or settlement.--

(1) Where, in the case of any sale, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed in Schedule I, for the conveyance, mortgage or settlement, and each of the other instruments shall be chargeable with a duty of one rupee instead of the duty (if any) prescribed for it in that schedule.

(2)The parties may determine for themselves which of the instrument so employed shall, for the purposes of sub-section (1), be deemed to be the principal instrument: Provided that the duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect of any of the said instruments employed."

Reading of the above shows that where, in the case of any sale, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed in Schedule I, for the conveyance, mortgage or settlement.

11. In the present case, admittedly the principal instrument as admitted by the parties concerned is, the sale deed executed by the agent in the year 2011. Therefore, whatever the duties liable to be paid as on 21.12.2011 would be the maximum amount the petitioner is liable to be paid. For the said instrument, the petitioner already remitted the entire stamp duty. Therefore, whatever the stamp duty paid on the instrument, while registering the Ratification Deed on 27.09.2022 is liable to be refunded by the respondents.

12. As far as registration is concerned, a document that falls under Section 4 of the Indian Stamp Act, the registration fee in terms of Article

1(n) of the Table of fess approved under Section 78 of the Indian Registration Act and published, the registration fee leviable is said to be ad valorem to the value of the original document at the rate prescribed under Article 1(a), but subject to a maximum of Rs.10/-. For better appreciation, Article (n) of the Table of fees is reads as follows:

> *"Article 1(n): The Registration fee leviable for a supplemental or Ratification Deed falling under Section 4 of the Indian Stamps Act, 1899 (Central Act II of 1899) shall be the same as fee leviable on the value of the original document at ad valorem rates prescribed in Article (1)(a) subject to a maximum of Rs.10/-".*

13. Reading of the above Article would show that the maximum amount of stamp duty which the petitioner is liable to pay at the registration of ratification deed is the amount equivalent to the fee leviable on the value of the original document at ad valorem rates prescribed in Article (1)(a) subject to the maximum of Rs.10/-.

Therefore, for the Ratification deed, registration charges would be maximum of Rs.10/-. Thus, the petitioner is liable to pay a sum of Rs.10/- for registration of Ratification deed. If any amount is paid over and above the sum of Rs.10/- at the registration of Ratification deed, the petitioner is entitled to refund of the same along with the stamp duty. In fine, this Court is of the considered view that the stamp duty as well the registration fee paid by the petitioner at the time of registration of Ratification deed dated 27.09.2022, the petitioner is entitled for refund of the same subject to the deduction of Rs.10/- towards registration charges of Ratification deed. In view of the registration of the Ratifiction deed under Section 196 of the Indian Contract Act, 1872, the original sale deed registered in favour of the petitioner by the power agent on 21.12.2011 will take effect as if the power agent executed the same with due authority. A combined reading of the provisions of Section 196 of the Indian Contract Act, 1872, Section 4 of Indian Stamp Act, 1899 and

Article 1(a) and Article (n) of the Table of fees would clearly show that the petitioner's sale deed executed by the power agent on 21.12.2011 would be the principle instrument on which, the petitioner is liable to pay full stamp duty and registration charges, for which, the applicable stamp duty and registration charges as on the date of registration were already been paid and thus, any amount of stamp duty subsequently paid at the time of registration of Ratification deed dated 27.09.2022, the petitioner is entitled to refund of the same.

14. For the foregoing reasons, I do not find any force in the submissions of the respondents. Therefore, the petitioner is liable to get the refund of stamp duty as well as the registration charges paid on the Ratification Deed.

15. Accordingly, the respondents are directed to re-fund the excess

stamp duty of sum of Rs.6,00,497/- and the excess registration fee of Rs.3,43,416/- in all a sum of Rs.9,43,913/-, after deducting the stamp duty as well as registration charges applicable on the Ratification Deed. The entire exercise has to be completed within a period of eight weeks from the date of receipt of a copy of this order.

With the aforesaid observation and directions, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is also closed.

18.11.2025

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

KRISHNAN RAMASAMY.J,

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To

1.The Commercial Tax and Registration Department,
Fort St.George,
Chennai – 600 009.

2.The District Collector,
Chennai District, Collectorate,
Chennai.

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