IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.08.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.23908 of 2025
and
WMP No.26928 of 2025

Khazana Jewellery Pvt. Ltd.,
Represented by its Managing Director,
Mr.Kishore Kumar Jain. : Petitioner

Vs.

1.Inspector General of Registration,
100 Santhome High Road,
Chennai-600 028.

2.The Sub Registrar,
T.Nagar, Annasalai, Fenepet,
Nandanam,
Chennai-600 035.

3.The Authorised Officer,
Indian Bank Stressed Assets,
Management Branch, 55,
Ethiraj Salai,
Zonal Office Building II Floor,
Wellington Estate,
Egmore Chennai-600 008.

4.State of Tamil Nadu,
Represented by Secretary to Government,
Commercial Taxes and Registration,
Fort.St. George, Chennai. : Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus, calling for the records of the second herein pertaining to Letter No.188 of 2025 dated 07.05.2025 and quash the same as null and void and direct the second respondent to file the sale certificate dated 24.03.2025 issued by the third respondent herein in favour of the petitioner in Book 1 under Section 89(4) of the Registration Act 1908, without insisting on any fees and pass orders.

For Petitioner : Mr.R.Subramanian

For Respondents : Mr.P.S.Raman
Advocate General
Assisted by Mr.U.Baranidharan
Special Government Pleader

ORDER

The present writ petition is filed praying for a Writ of Certiorarified Mandamus, challenging the Letter No.188 of 2025 dated 07.05.2025 and direct the second respondent to file the sale certificate dated 24.03.2025 issued by the third respondent herein in favour of the petitioner in Book 1 under Section 89(4) of the Registration Act 1908, without insisting on any fees.

2. After submitting for a brief while, it is submitted by the learned counsel for the petitioner that this is only a case of filing of the sale certificate in terms of Section 89(4) of the Registration Act, 1903, which is obligatory and therefore, levy of any fees may not be justified. He would further submit that as a matter of fact G.O.Ms.No.28, Commercial Taxes and Registration Department dated 23.03.2023, which provided initially for levy of filing fee of 11 %, stands reduced to 3 % vide G.O.(Ms) No.100, Commercial Taxes and Registration (12) Department dated 16.07.2025, though levy of filing fee itself is questionable.

3. To the contrary learned Advocate General for respondents would submit that validity of G.O.Ms.No.28, Commercial Taxes and Registration Department dated 23.03.2023, is under challenge and there are different interim orders by Division Benches of this court.

4. In view thereof, when it was suggested by this Court that the petitioner may pay 50 % of 3% towards filing fee and in respect of remaining 1.5 %, a charge may be created, over the property of petitioner. Agreed to by both sides.

5. In the circumstances, there shall be a direction to the respondent authority to file the sale certificate under Section 89(4) of the Registration Act, on payment of 50 % filing fee i.e. 1.5% of the value of the sale certificate, in respect of remaining 1.5%, a charge would stand created over the property, which is the subject matter of the sale certificate.

6. If this Court finds ultimately that registration fees is not leviable on filing of the sale certificate in terms of Section 89 (4) of the Registration Act, the amount paid pursuant to the direction of this Court shall be refunded with a period of three (3) weeks from the date of uploading of the web copy without waiting for the receipt of certified copy.

7. In view thereof, the writ petition stands disposed of. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

19.08.2025

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
mrn

To

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MOHAMMED SHAFFIQ, J.

mrn

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