IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.02.2025

CORAM

THE HONOURABLE Mr.JUSTICE N. ANAND VENKATESH

W.P.No.22250 of 2024

M.Chinnasami .. Petitioner

Vs

1.Inspector General of Registration
O/o.Inspector General of Registration
Chennai 28

2.Deputy Inspector General of Registration
Redfields, Coimbatore

3.The District Registrar (Administrative)
O/o.District Registrar
Rangampalayam, Erode

4.Sub-Registrar Joint-I
O/o.District Registrar
Rangampalayam, Erode .. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus call for the records of the rejection order of the 1st respondent made in No.21788/U3/2023 dated 30.05.2024 and quash the same and consequentially direct the respondents to refund the excess amount of Rs.14,37,642/- collected from the petitioner along with interest at the rate of 18% p.a. within a time frame as may be stipulated by this Court.

For Petitioner : Ms.A.S.Neela Narayani

For Respondents : Mr.B.Vijay
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned rejection order of the 1st respondent dated 30.05.2024 and for a consequential direction to the respondents to refund the excess amount of Rs.14,37,642/- collected from the petitioner along with interest within the time frame fixed by this Court.

2. The case of the petitioner is that the subject property was owned by 20 persons. The petitioner had purchased the land and building from 10 persons and one Thangavelu also purchased the remaining property.

3. Both of them obtained equal rights over the said property by means of 20 registered documents. There was a doubt regarding the value of the building and hence, after inspection, the Assistant Executive Engineer (Madurai), through proceedings dated 24.07.2017, calculated the value of the building as Rs.88,11,801/-. Based on the said report, the value of the building in respect of the documents that were executed was calculated as Rs.44,05,901/- with respect to each of the owners *viz*., Chinnasamy and Thangavelu. The deficit stamp duty was levied in the following manner:

S.No.	**Document No.**	**Percentage of ownership as per document**	**Valuation of the building as per the Asst. Executive Engineer**
1.	2236/2016	6.25%	137684
2.	3189/2017	31.25%	688422
3.	3738/2017	32.544%	716928
4.	3744/2017	18.246%	401950.5
5.	3750/2017	11.71%	257966
	TOTAL	100%	Rs.22,02,950.50

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4.	3745/2017	18.246%	401950.5
5.	3751/2017	11.71%	257966
	TOTAL	100%	Rs.22,02,950.50

4. The deficit stamp duty and the deficit registration fee along with compounding fee was intimated to the petitioner and the same was paid.

5. The further case of the petitioner is that excess stamp duty and registration fee has been collected from the petitioner and hence, he sought for refund of the same. The same was refused by the proceedings of the 3rd respondent dated 04.09.2023 and the consequential order was passed by the 1st respondent dated 30.05.2024. The same has been put to challenge in the present writ petition.

6. Counter affidavit has been filed by the 4th respondent and the relevant portions are extracted hereunder:

"9) I humbly submit that as per the procedure, the Assistant Executive Engineer has to conduct inspection and to value of the buildings of Special type like Cinema Theatre etc. Accordingly in the present case, Building inspection was conducted and based on the value arrived by the Assistant Executive Engineer, Madurai and with respect to the percentage of ownership mentioned in the documents, the deficit stamp duty and deficit registration fees had been calculated. I humbly further submit that the petitioner herein has not mentioned the correct value and extent of the building in his sale deeds. The details of valuation are as follows:

S. No.	Doc.No.	Building value as per Documents	AEE Building Value	As per Doc Share %	SR Building Value	Difference value	Stamp	Reg Fees	Comp Fees	Total
1	2236/2016	10000	8811801	6.25	550737.56	540737.56	37851.63	5407.38	734	43993.01
2	3189/2017	475000	8811801	31.25	2753687.81	2278687.81	159508.15	91147.51	1079	251734.66
3	3738/2017	52463	8811801	32.54	2867712.52	2815249.52	197067.47	112609.98	1080	310757.45
4	3744/2017	29400	8811801	18.25	1607801.21	1578401.21	110488.08	63136.05	1054	174678.13
5	3750/2017	16850	8811801	11.71	1031861.90	1015011.90	71050.83	40600.48	1786	113437.31
							575966.16	**312901.39**	**5733**	**894600.55**
1	2237/2016	10000	8811801	6.25	550737.56	540737.56	37851.63	5407.38	734	43993.01
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5	3751/2017	16850	8811801	11.71	1031861.90	1015011.90	71050.83	40600.48	1786	113437.31
							575966.16	**312901.39**	**5733**	**894600.55**

7. Heard both sides and perused the materials available on record.

8. The short issue that arises for consideration in the present writ petition is as to whether the method of calculation that was used for valuing the building with the proportionate share in the land was proper and whether excess amount has been collected from the petitioner towards deficit stamp duty and registration charges.

9. It is quite apparent from the counter affidavit filed by the 4th respondent that the value of the building was calculated as Rs.44,05,901/- and the deficit stamp duty ought to have been levied on this amount, whereas, a total sum of Rs.88,11,801/- has been assessed as the value of the building and the deficit stamp duty has been collected. Hence, more than 100% has been assessed for each of the said Thangavelu and Chinnasamy and thereby, the value of the building has been increased by 200% and the amount has been collected. The request made by the petitioner seeking for the refund of the excess amount collected from him was rejected by the respondents, without taking into account this startling fact that the

value of the building was doubled, even as per the counter affidavit that has been filed by the 4th respondent.

10. In the light of the above discussion, the impugned rejection order passed by the 1st respondent dated 30.05.2024 is liable to be interfered with by this Court and accordingly, the same is hereby quashed. There shall be a direction to the respondents to refund the excess amount of Rs.14,37,642/- that was collected from the petitioner within a period of four weeks from the date of receipt of a copy of this order. If this amount is not refunded within the time frame fixed by this Court, it will carry 6% interest from the date on which it was collected till the date on which it is finally paid to the petitioner.

In the result, this writ petition is allowed with the above directions. No costs.

21.02.2025
(2/2)

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Index : Yes/No Neutral Citation : Yes/No

N. ANAND VENKATESH, J.

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