IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 31.10.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.25491 of 2025
& W.M.P.No.28654 of 2025

M/s.Smart Value Equisearch Private Limited
Rep. By Its Director Shyam Sekhar, Level-5,
Capitale Towers, No.555, Anna Salai,
Teynampet, Chennai-600 018.

... Petitioner

Vs.

1. The Sub Registrar
Central Chennai, Joint-i,
Chennai, Tamil Nadu

2. The Deputy Registrar,
Registration Central
Chennai, Tamil Nadu

3. The District Revenue Officer (stamps)
Chennai.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to Calling for the records culminating into Notification / order dated 30.04.2025 in pending document No.30/2025 passed by the 1st respondent and quash the same and direct the 1st respondent to register the pending Document bearing No. P30/2025 and return the same to the petitioner

For Petitioner : Mr.S.R.Raghunathan
Asst. by Mr.Manjunath Karthikeyan
for Adithya Reddy

For Respondent : Mr.Abishek Murthy, GA

ORDER

This writ petition has been filed challenging the order darted 30.04.2025 passed by the 1st respondent.

2. The learned counsel for the petitioner would submit that the issue involved in this petition is pertaining to the applicability of composite value for the sale deed dated 30.04.2025 presented by the petitioner. According to the respondent, the petitioner's sale deed would attract the payment of composite value of the stamp duty and hence, the respondent, vide order dated 23.05.2025 had fixed the composite value at Rs.23,000/-.

3. Further, he would submit that the subject property is neither newly developed nor the petitioner is the first purchaser and hence, the question of applicability of composite value, in terms of GO.No.131 dated 01.12.2023, will not come into picture. He would also submit that the construction of the subject property was completed as early as on 10.11.2003 itself. Thereafter, the said property was settled, in favour of the petitioner's vendor, by virtue of settlement deed dated 07.07.2006. Now, the petitioner had purchased the 3rd floor of the property by virtue of sale deed dated 30.04.2025.

4. That apart, he would submit that in a similar situation, a person, who purchased 11th floor of the very same property, had filed a writ petition in W.P.No.4250 of 2025, wherein this Court, vide order dated 24.02.2025, directed the respondent to register and release the document based on the written instructions filed by the respondent. The said case will be squarely applicable for the present case. Hence, he requests this Court to pass appropriate orders.

5. Per contra, the learned Government Advocate appearing for the respondents would submit that in this case, initially, the subject property was settled in favour of the petitioner's vendor. However, the reference made in G.O.(Ms).No.131 of 2023 is pertaining to only the sale of property and the same is not applicable for settlement.

6. Further, he would submit that a reading of the sale deed dated 30.04.2025, makes it clear that the petitioner is the 1st purchaser of the subject property and hence, the document presented by the petitioner will attract the applicability of composite value. However, he fairly admitted the submissions made by the petitioner with regard to the order dated 24.02.2025 passed by this Court in a similar situation. Thus, he requests this Court to pass appropriate orders.

7. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the entire materials available on record.

8. The issue, involved in the present petition, is pertaining to the applicability of composite value for the document presented by the petitioner dated 30.04.2005 as per the GO.Ms.No.131 of 2023 dated 01.12.2023.

9. In this case, the construction of building at the subject property was completed and the completion certificate was also issued as early as on 10.09.2003. Thereafter, the owner of the property, who is the grandmother of petitioner's vendor had settled the subject property to and in favour of the petitioner's vendor by virtue of settlement deed dated 07.07.2006. Therefore, the first transfer of the said property had occurred by virtue of settlement deed dated 07.07.2006, which was executed in favour of petitioner's vendor. Subsequent to the said settlement, the petitioner had purchased the property by virtue of sale deed dated 30.04.2025.

10. The G.O.(Ms)No.131 dated 01.12.2023 will apply only in the

event of first sale of property, i.e., the subject property should have been directly purchased from the promoter. In this case, as stated above, the first sale had occurred when the property was transferred by virtue of settlement deed to the petitioner's vendor. When such being the case, now, the question of first sale will not come into picture.

11. In a similar situation, a writ petition was filed in WP.No.44250 of 2025 by the purchaser of the 11th floor of the very same property. In the said petition, the respondent had filed the written instructions by stating that the documents presented by the petitioner therein will be registered and released. Based on the said written instructions, this Court passed order dated 24.02.2025 by directing the 1st respondent to register and release the petitioner's document. However, in this case, the respondent is taking different stand and directing the petitioner herein to pay the composite value.

12. As discussed above, that the petitioner is not the first purchaser, who directly purchased the subject property from the

promoter but he is a subsequent purchaser, who purchased from the beneficiary of the settlement deed dated 07.07.2006. Therefore, the sale occurred vide sale deed dated 30.04.2025 cannot be considered as a first sale but it is a subsequent sale, for which, the question of applicability of composite value would not arise. When such being the case, this Court directs the respondent to register the sale deed and return the documents within a a period of 2 weeks from the date of receipt of a copy of this order.

13. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petition is also closed.

31.10.2025

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

To

1. The Sub Registrar
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Chennai, Tamil Nadu

2. The Deputy Registrar,
Registration Central
Chennai, Tamil Nadu

3. The District Revenue Officer (stamps)
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