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W.P.No.31371 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.10.2025

CORAM:

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.31371 of 2025

M.Mohammed Ibrahim

...

Petitioner

Vs.

1. The Inspector General Of  
Registration,  
No.100, Santhome High Road,  
Mullima Nagar, Mandavelipakkam,  
Raja Annamalaiuram,  
Chennai 600 028.

2.The Sub Registrar,  
Kodambakkam Sub - Registrar  
Office, No.206 / N.Jawaharlal  
Nehru Salai, Arumbakkam,  
Chennai 600 106.

3.The Official Assignee,  
High Court, Madras, High Court  
Buildings, Chennai 600 104.

...

Respondents

**PRAYER:** Writ Petitions filed under Article 226 of Constitution of India, for issuance of Writ of Mandamus directing the Respondents 1 and 2 to release the pending document No.P / Kodambakkam, 6/2025

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and also to refund the 1 % Stamp duty and 1 % registration charges of Rs.90,020/ - (Rupees Ninety Thousand and Twenty Only) which was paid by the petitioner vide receipt No.649 /2025 on 03/02/2025 within a stipulated time fixed by this Court.

For Petitioner : Ms.S.Vidhya Shree

For Respondents

: Mr.M.S.Arasakumar (R1 and R2)  
Government Advocate  
Mr.C.R.Gowthaman (R3)  
Official Assignee

### **ORDER**

This Writ Petition has been filed seeking direction to the Respondents 1 and 2 to release the pending document No.P / Kodambakkam, 6/2025 and also to refund the 1 % Stamp duty and 1 % registration charges of Rs.90,020/ - (Rupees Ninety Thousand and Twenty Only) which was paid by the petitioner vide receipt No.649 /2025 on 03/02/2025, within a stipulated time fixed by this Court.

2. The learned counsel for the petitioner would submit that as per the order of the Official Assignee dated 06.09.2024 in I.P.No.29 of 2012 a Public Auction Sale has been conducted on 04.10.2024 for the property in Old Survey No.T.S.No.6/1, New Survey No.T.S.No.6/17, Puliur



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Village, an extent of 590 Sq.Ft. by Sri Raj & Co., Auctioneers, in which the upset price fixed by the Official Assignee is Rs.42,15,000/- (Rupees Forty Two Lakhs Fifteen Thousand). In the Official Assignee Public Auction Notice, they have mentioned that the Stamp Duty was exempted for registration. The petitioner was declared as a Highest Bidder for a sum of Rs.45,65,000.- (Rupees Forty Five Lakhs Sixty Five Thousand) in the Auction and this Court by an order dated 20.10.2024 in Application in I.P.No.29 of 2012 confirmed the Sale in favour of the petitioner. The petitioner has paid the aforesaid sale consideration before the Official Assignee, High Court, Madras.

2.1. Further, she would submit that as per the terms and conditions of the Auction Sale, the sale by the Official assignee is exempted from payment of Stamp Duty and other Duty under Section 115 of Presidency Towns Insolvency Act, 1909 (in short 'the Act'). Therefore, the petitioner went to the office of the 2<sup>nd</sup> respondent along with Official Assignee Staff and requested to register the Sale Deed executed by the Official Assignee, without Stamp Duty and other charges, but the 2<sup>nd</sup> Respondent refused to even receive the document itself for registration. Subsequently, the petitioner paid 1% stamp duty, 1% registration charges



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as well as other charges to the tune of Rs.90,020/- before the 2<sup>nd</sup> respondent. But, the said Authority is keeping the Sale Deed as pending document, without taking any steps to register and release the same. Hence this petition.

3.The learned Government Advocate appearing for the respondents 1 and 2 would submit that in this case, the aforesaid Act has been repealed as per Section 243 (1) of the Insolvency and Bankruptcy Code 2016 with effect from 28.05.2016. Therefore, the exemption from payment of Stamp Duty and Registration charges cannot be granted to the petitioner. Further, he would submit the petitioner is liable to pay Stamp Duty @ 7% and Registration Fee @ 2%, but the petitioner has paid only 1% of Stamp Duty and 1% Registration Charges. As the Sale Deed presented by the petitioner was not duly stamped, the 2<sup>nd</sup> respondent has kept the document pending. He therefore prays for appropriate orders.

4.In reply, the learned counsel for the petitioner would submit that even in the terms and conditions of the Auction Notice dated 04.10.2024, it has been clearly mentioned that the petitioner is exempted from



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payment of stamp duty. That apart, the Insolvency Petition was filed in the year 2012, much prior to the repealing of the aforesaid provision

Hence, she prays for appropriate orders.

5. Heard both sides. Perused the records.

6. Admittedly, the Insolvency Petition pertains to the year 2012.

While such being the case, the issue to be decided in this case is as to whether the grant of exemption from payment of registration fee and Stamp Duty for the sale effected in the year 2024, after the Act was repealed in 2016 as adumbrated under Section 115 of the Act, would apply to the petitioner or not, as the Insolvency Petition is of the year 2012.

7. A reading of Section 243 (i) of the Insolvency and Bank Reputency Code 2016, shows that all proceedings pending under and relating to the Presidency Towns Insolvency Act, 1909 (3 of 1909), and the Provincial Insolvency Act, 1920 (5 of 1920) immediately before the commencement of this Code shall continue to be governed under the aforementioned Acts and be heard and disposed of by the concerned



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Courts or Tribunals, as if the aforementioned Acts have not been repealed.

8. Therefore, it is clear that in terms of the above stipulation, the Old Act will naturally apply. Therefore, it is crystal clear that in the present case, the petitioner is entitled to claim exemption under Section 115 of the Act, 1909 and is not liable to pay stamp duty, as he is entitled for refund of stamp duty already paid by him. As far as registration charges are concerned, the petitioner undertook to pay additional 1% of registration charges. The petitioner is entitled to get the document registered with the respondents 1 and 2.

9. In such view of the matter, the petitioner is directed to pay Additional 1% of the registration charges and upon payment of additional 1% of Registration charges, the 2<sup>nd</sup> respondent is directed to register the Sale Deed presented by the petitioner forthwith. Since the petitioner is exempted from payment of stamp duty, which was already paid by him to the tune of Rs,45,010/-, the 2<sup>nd</sup> respondent is directed to refund the same or in the alternative, the respondent shall adjust the amount against the additional 1% of registration charges, now agreed to



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be paid by the petitioner and the balance amount, if any shall be refunded to him.

10. With the above directions, this Writ Petition is disposed of.

No costs.

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

To

1. The Inspector General Of  
Registration,  
No.100, Santhome High Road,  
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2. The Sub Registrar,  
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**KRISHNAN RAMASAMY, J.**  
arr

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