



W.P.No.34418 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 18.09.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.34418 of 2025
and W.M.P.No.38578 of 2025

M/s.Illam Real Estates Private Limited,
Rep. by its Director,
Mr.Ajith Bohara

... Petitioner

Vs.

1.The Inspector General of Registration,
O/o Inspector General of Registration,
No.100, Santhome High Road,
Chennai - 600 004.

2.The Sub-Registrar-Chengalpet-Joint-II,
Kanchipuram High Road, Natham,
Chengalpattu - 603 002.

3.The District Registrar,
O/o The District Registrar,
JCK Nagar, Chengalpattu - 603 002.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Mandamus directing the respondents 2 & 3 to
release the Sale Deed dated 10.04.2024 executed by M/s.Sahakeil



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Limited in favour of the petitioner, registered as Document No.14066 of 2024 on the file of the second respondent after receiving the differential stamp duty of Rs.495/- per sq.ft. from the petitioner under protest and subject to the outcome of the SLP (C) Diary No.30760 of 2024 filed by the state and pending on the file of the Hon'ble Supreme Court.

For Petitioner : Mr.N.Ramakrishnan
for M/s.ARK Law Associates

For Respondents : Mr.U.Baranidharan,
Special Government Pleader

ORDER

This writ petition has been filed to direct the respondents 2 & 3 to release the Sale Deed dated 10.04.2024 executed by M/s.Sahakeil Limited in favour of the petitioner, registered as Document No.14066 of 2024 on the file of the second respondent after receiving the differential stamp duty of Rs.495/- per sq.ft. from the petitioner under protest and subject to the outcome of the SLP (C) Diary No.30760 of 2024 filed by the state and pending on the file of the Hon'ble Supreme Court.



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2. Mr.U.Baranidharan, learned Special Government Pleader takes notice on behalf of the respondents. By consent of both the parties, this writ petition is taken up for final hearing at the stage of admission itself.

3. The case of the petitioner is that the petitioner have presented a sale deed document dated 10.04.2024 for registration, on payment of stamp duty of Rs.1005/- per sq.ft, based on the resolution dated 31.05.2017 passed by the State Level Value committee with effect from 09.06.2017. Subsequent thereto, the State Level Committee decided to revert back to the pre-reduced Market Value Guideline, which was prevailing prior to 09.06.2017 i.e., Rs.1500/- sq.ft and passed the resolution dated 30.03.2023. Challenging the said resolution dated 30.03.2023, Writ Petition in W.P.No.12649 of 2023 was filed and the same was quashed by this Court vide order dated 18.12.2023, against which appeal in W.A.No.512 of 2024 was preferred by the State and that was also dismissed by the Division Bench of this Court on 06.03.2024.

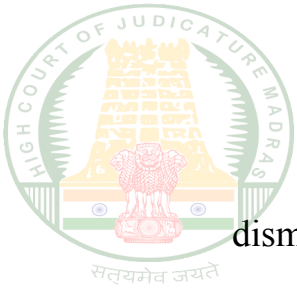


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3.1. By virtue of the order passed by the Division Bench of this Court in the aforesaid writ appeal, the respondents ought to have registered the documents presented before them by adopting the Market Value Guideline, which came into effect from 09.06.2017 i.e., Rs.1005/-, but they failed to do so. In the meantime, challenging the writ appeal order dated 06.03.2024, the State filed a Review Application in R.A.No.172 of 2024 and the same was kept pending. At this juncture, the petitioner had obtained the online token for registration of the sale deed from the second respondent, but they refused to register the same. Being aggrieved over the same, the petitioner filed a writ petition in W.P.No.10909 of 2024 and by virtue of the said order dated 22.04.2024, the respondents registered the said sale deed on 03.05.2024 and kept the same as pending document, since the respondents/department has revised the Market Value Guideline from Rs.1005/- to Rs.1500/- by virtue of resolution dated 30.03.2025.

3.2. Thereafter, the aforesaid Review Application was also



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dismissed on 14.06.2024. Challenging the order dated 06.03.2024 passed in W.A.No.512 of 2024 and the order dated 14.06.024 in Review Application No.172 of 2024, the State had preferred SLP (C) Diary No.30760 of 2024, before the Hon'ble Supreme Court of India. Under these circumstances, the petitioner required the original sale deed, which was already registered and retained by the respondents, upon the payment of Rs.1005/- per sq.ft., as Market Value Guideline. Hence, the petitioner has come forward with the present writ petition, seeking to release the sale deed.

4. Learned counsel for the petitioner would further submit that the the petitioner is ready and willing to pay the differential stamp duty under protest, subject to the outcome of the SLP (C) Diary No.30760 of 2024, pending before the Hon'ble Supreme Court of India.

5. After getting instruction, learned Special Government Pleader appearing for the respondents would submit that in the event, if the petitioner is willing to pay the differential stamp duty of Rs.495/- per



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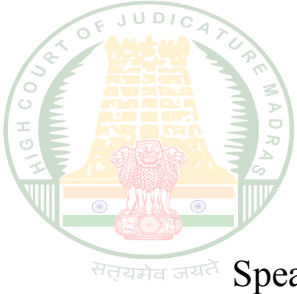
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sq.ft., (i.e., $1500 - 1005 = 495$), the respondent are ready and willing to accept the same as differential stamp duty and release the sale deed, which was already registered by the Sub-Registrar, Chengalpattu/the second respondent.

6. Heard the learned counsel on either side and perused the materials available on record.

7. Considering the fair submission made by the learned counsel on either side, this Court permits the petitioner to pay the differential stamp duty of Rs.495/- per sq.ft.(ie., $1500 - 1005 = 495$). Upon such receipt of the amount, the respondent is directed to release the sale deed, within a week from the date of payment of differential stamp duty, subject to the outcome of the SLP (C) Diary No.30760 of 2024 filed by the State, which is pending before the Hon'ble Supreme Court of India.

With the aforesaid direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is also closed.



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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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Note: While disposing the case in the admission stage, this Court finds it difficult to verify the names of other respondents in the short cause title. Therefore, let the Registry shall verify the same and inform the Advocates to type out full cause title, while filing the typed set of papers as well as the list of dates and events to save Court's time.

KRISHNAN RAMASAMY.J.,

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To

1.The Inspector General of Registration,

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O/o Inspector General of Registration,
No.100, Santhome High Road,
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