IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
and
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

Writ Petition No.36789 of 2024

Mrs.Kusum Sultania
No.93 (Old No.39) New Avadi Road
Kilpauk, Chennai – 600 010.

.. Petitioner

vs

1 The State of Tamil Nadu
Rep. by Secretary to Government
Commercial Taxes and Registration Department,
Fort St. George, Chennai – 600 009.

2 The Inspector General of Registration,
No.100, Santhome High Road,
Chennai – 600 004.

3 The Sub Registrar,
Gummidipoondi Registration Office,
9, GRC Complex,
Gummidipoondi – 601 201.

.. Respondents

Prayer : PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus directing the respondents herein to refund the excess amount of Rs.8,16,774/- collected for registration of Document No.2481 of 2022 on the file of the 3rd respondent, to the petitioner along with interest @ 6% per annum calculated from 06.09.2022 till the date of realisation within the time frame fixed by this Court.

For Petitioner	:	Mr.Gajendra M.Upadhyay
For Respondents	:	Mr.U.Baranidharan Special Government Pleader

O R D E R

(Order of the Court was made by S.M.SUBRAMANIAM.,J)

Writ of Mandamus has been instituted to direct the respondents to refund the excess amount of Rs.8,16,774/- collected for registration of document No.2481 of 2022 on the file of the 3rd respondent, to the petitioner along with interest at the rate of 6% per annum, calculated from 06.09.2022 till the date of realisation.

2. The petitioner had purchased a property through e-auction conducted by the Authorised Officer under Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (in short 'SARFAESI Act') and sale certificate has been issued in favour of the petitioner under the SARFAESI Rules, 2002 by the Authorised Officer on 23.12.2021.

3. The petitioner had presented the said sale certificate for registration before third respondent under Registration Act, 1908. Since the document was presented by the purchaser of property, it was under Section 17 of the Registration Act and hence she has paid stamp duty as

applicable under the provisions of the Indian Stamp Act, 1899. Hence, registration was completed in all respects on 28.08.2023.

4. However, prior to registration, the petitioner has sent a Lawyer's notice dated 09.02.2023 to R2 and R3 seeking refund of a sum of Rs.7,01,227/- along with interest at the rate of 6% per annum.

5. Despite the notice being issued, petitioner has allowed the registration to be completed in all respects on 28.08.2023 and received the document.

6. The Writ Petition has been instituted thereafter claiming refund. Mere sending of a Lawyer's notice before registration would provide no cause to seek refund of stamp duty already paid by the petitioner for registration of sale certificate. Once stamp duty has been paid and allowed the registering authority to complete registration in all respects and received document, then it is to be inferred that the petitioner has accepted payment of stamp duty. If at all any objection that has been raised and not considered during the relevant point in time, the petitioner ought to have preferred an appeal before the Inspector General of Registration. That apart, the Lawyer's notice cannot be construed as a representation submitted under the Registration Act.

S.M.SUBRAMANIAM,J.
AND

MOHAMMED SHAFFIQ,J.

7. Under these circumstances, this Court is of the considered view that the Writ Petition filed seeking refund of stamp duty is an after thought and more specifically after allowing the registering authority to complete the registration. That being so, the petitioner is not entitled to the relief sought for and hence, this Writ Petition is dismissed. No costs.

[S.M.S.,J] [M.S.Q.,J]
30.10.2025

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

To

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