



WEB COPY

WP No. 36792 of 2024



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-11-2025

CORAM

**THE HONOURABLE MR JUSTICE S. M. SUBRAMANIAM
AND
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**WP No. 36792 of 2024
and
WMP Nos.39706 & 39709 of 2024**

1. M/s.Durga Bearings (p) Ltd
Rep By Its Director Manojkumar
Sultania, No.39, New Avadi Road,
Kilpauk, Chennai-010.

Petitioner(s)

Vs

1. The State Of Tamil Nadu
Rep By Secretary To Government,
Commercial Taxes And Registration
Department, Fort St. George,
Chennai-09.

2.The Inspector General Of
Registration
No.100, Santhome High Road,
Chennai-004.

3.The District Registrar
Registration Department, Court
Compound, Cantonment, Trichy-620
001.

4.The Sub Registrar
Thiruvarampur Registration Office, Win
Nagar, Kailasanagar, Kattur Trichy
District, Pin Code- 620 013



Respondent(s)

WEB PRAYER: Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus, calling for the records of the 4th respondent pertaining to the letter Dt. 15.10.2024 by the 4th respondent to the 3rd respondent in respect of the sale certificate bearing Document No.8911/ 2024 and quash the same as arbitrary, illegal and without jurisdiction and consequently direct the respondents herein to refund the excess amount of Rs.14,35,000 /- paid by the petitioner company for registration of sale certificate under Protest as registration charges and direct the respondents not to proceed with under Section 47-A of the Indian Stamp Act to fix any other value or seek valuation of the E- auctioned property under Court Proceedings, and in furtherance direct the 4th respondent to release the registered sale certificate vide Document No.8911/ 2024 dt. 15.10.2024.

For Petitioner(s): M/s. GAJENDRA.M.UPADHYAY

For Respondent(s): Mr.U.Baranidharan,
Special Government Pleader
(for R 1 to R4)

ORDER

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

The Writ Petition on hand has been instituted challenging the inter-departmental communication between the Sub Registrar, Office of the



Registrar, Thiruverumpur, Trichy and the District Registrar (Administration)
Trichy.

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2.The document presented by the petitioner was kept pending initially on the ground that the stamp duty paid is inadequate. Since the authorities found that the requisite stamp duty has not been paid along with the documents, the Registering Authority has addressed a letter to the District Registrar and the said letter dated 15.10.2024 would not provide a cause for execution of a writ proceedings. The writ petitioner is expected to participate in the process of inquiry to be conducted by the competent authorities under the Indian Stamp Act, 1899.

3.The learned Special Government Pleader would submit that during the pendency of the present writ petition, the District Registrar (Administration) Trichy, passed an order in proceeding dated 04.04.2025 determining the deficit stamp duty to be paid for the release of documents presented and registered. Any order passed under Section 33 of the Indian Stamp Act, 1899, is appealable under Section 56(1) of the Indian Stamp Act, 1899, before the Chief Controlling Revenue Authority (CCRA) / Inspector General of Registration (IGR). Therefore, if the petitioner is aggrieved from and out of the said order dated 04.04.2025, passed under Section 33 of the Indian Stamp Act, 1899, he is at liberty to prefer a statutory appeal contemplated under



Section 56(1) of the Indian Stamp Act, 1899, by following the procedures as contemplated and in compliance with the requirements.

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4. With this liberty, the writ petition stands disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are also closed.

(S.M.SUBRAMANIAM J.)(MOHAMMED SHAFFIQ J.)

Sha

27-11-2025

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



To
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