



W.P.No.41300 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-11-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

W.P No. 41300 of 2025

and

WMP NO. 46240 OF 2025

M/s Pioneer Engineering Syndicate
represented by its Partner,
and Power Agent,
Uppalapatti Anjaneya Vara Prasad,
No.15, Road No.2, Castle Crest,
Castle Hills Colony,
Masab Tank, Hyderabad,
Telangana-500 057.

Petitioner

Vs

1. The Inspector General Of Registration,
No.100, Santhome High Road,
Pattinampakkam,
Raja Annamalaipuram,
Chennai-600 028.

2.The District Registrar (Administration)
Coimbatore.



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3.The Sub Registrar,
Office of the Sub Registrar,
Annur.

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Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the 2nd respondent relating to the order in Na.Ka.en.4393/A1/2024 dated 18.09.2025 and also the refusal check slip No.RFL/ANNUR/Book 2/4 dated 17.05.2025 passed by the 3rd Respondent and quash the same and consequently direct the 3rd Respondent to register the Deed of Irrevocable General Power of Attorney in pending Doc. No.P/ANNUR/72/2025 and to handover the same duly registered to the petitioner.

For Petitioner	:	Mr.T.Sai Krishnan
For Respondents	:	Mr.P.Harish
		Government Advocate

ORDER



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This Writ Petition has been filed challenging the order of the 2nd respondent dated 18.09.2025 and also the refusal check slip No.RFL/ANNUR/Book 2/4 dated 17.05.2025 issued by the 3rd Respondent and quash the same and consequently direct the 3rd Respondent to register the Deed of Irrevocable General Power of Attorney in pending Doc. No.P/ANNUR/72/2025 and to handover the same duly registered to the petitioner.

2. The facts giving rise to the writ petition, in a nutshell are as follows:

(i) The Petitioner is a Partnership Firm which was formed in the year 1971 with two partners viz., Mr.Uppalapatti Anjaneya Vara Prasad and Mr.Mani Prakash. In the year 2022, the Partnership was formally registered under the provisions of Indian Partnership Act, in Serial No.2003 of 2022. While so, the Petitioner Firm decided to sell the Firm's property and on 03.11.2022 for which a resolution was passed by the above Firm to sell the Firm's properties situated in Kuppepalayam Village, Annur Taluk,Coimbatore and another property at Mattaparai Village, Nilakottai Taluk,



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Dindugal.

Therefore, one of the partners namely Mr.Mani Prakash executed the Irrevocable General Power of Attorney dated 23.12.2022 in favour of other partner with powers to deal with the properties and the same was refused by the 3rd Respondent by citing flimsy reasons. Thereafter, another Deed of Irrevocable General Power of Attorney dated 11.04.2025 was executed and when the same was presented for registration before the 3rd Respondent, the said Authority refused to register the same vide Refusal Slip dated 17.05.2025 by pointing out that though the Petitioner firm was purchased as early as on 1988, the same was registered only in the year 2022 but the Permanent Account Number (PAN) Card of the Firm reveals that the Firm was running from 01.04.1971 and that apart there are some discrepancies in the title documents.

(ii) Challenging the same, the petitioner filed a Writ Petition before this Court in in W.P.No.20963 of 2025 and this Court vide order dated 18.09.2025 dismissed the same with a direction to the petitioner to prefer an Appeal against the Refusal Slip of the 3rd Respondent. Pursuant to which the petitioner filed an Appeal before the 2nd Respondent



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and the same was dismissed vide order dated 18.09.2025, by simply re-iterating the reasons stated by the 3rd Respondent. That apart, the 2nd Respondent has observed that the petitioner has not submitted documents to establish the ownership over the property in question by producing the requisite documents such as Income Tax Returns, Form A, Balance Sheet, Auditor's Certificate. Challenging the said order as well as the order passed by the 3rd Respondent dated 17.05.2025, this Writ Petition has been filed.

3. The learned counsel appearing for the petitioner would submit that the petitioner has produced the Sale Deed dated 06.06.1988 by which the petitioner Firm had purchased the property to establish the ownership over the property by the petitioner and when there was no material to disbelieve the ownership of the Petitioner, the 2nd respondent without application of mind had dismissed the Appeal. The fact that merely the petitioner got acknowledgment for registration of Firm indicating the date of the formation of the firm as 19.10.2022, the same could not be taken as though the petitioner is not the owner of the property that was purchased on 06.06.1988.



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3. Learned Government Advocate appearing for the Respondents had reiterated the averments made in the refusal slip issued by the 3rd respondent and the order of the 2nd respondent and would submit that though the Partnership Firm was formed as early as in the year 01.04.1969 and the property was purchased by the petitioner on 06.06.1988 in the PAN Card and Form A, produced by the petitioner, it was stated that the Firm was formed with effect from 19.10.2022 and no document was produced by the petitioner to prove the title with regard to purchase of the property on 06.06.1988. Therefore, they refused to register the same. Further, he would fairly submit that if any order is passed, the same would be complied with.

4. Heard both sides. Perused the records.

5. In the case on hand, it is the case of the respondents that though the partnership firm was formed as early as on 01.04.1969 and came into effect from 01.04.1971 and the



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property was purchased by the petitioner on 06.06.1988, in the PAN Card and Form A

certificate produced by the petitioner, it was stated that the Firm was formed with effect

from 19.10.2022 and no document was produced by the petitioner to prove the title of

the document purchased on 06.06.1988. What the Petitioner intended to register before

the 3rd Respondent is only Deed of Irrevocable General Power of Attorney dated

11.04.2025. As rightly contended by the learned counsel for the petitioner that merely

the petitioner got acknowledgment of registration of Firm indicating the date of the

formation of the firm as 19.10.2022, the same could not be taken as though the petitioner

is not the owner of the property that was purchased on 06.06.1988. That apart the

documents referred by the 2nd respondent in the impugned order viz., Income Tax

Returns, Form A, Balance Sheet, Auditor's Certificate are not the title documents. The

Assets mentioned in the Power of Attorney is nothing but the assets of the Partnership

Firm. Such being a case, when the partnership firm has produced the details of the

assets belonging to the Partnership Firm at the time of registration of Power of Attorney,

it is not fair on the part of the Sub Registrar to delve into the title with respect to the



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documents produced by the petitioner. The Registering Authority should not act as a civil Court, as his role is purely administrative and procedural and not judicial. 1 If any document is produced by the parties for registration, it is for the Registering Authority to register the same, after verifying the genuinity of the same. Even if the contention of the respondents are taken into consideration, the Respondent Authorities need not go into all these aspects for registration of Irrevocable Power of Attorney. In the event of any dispute with regard to the title or ownership, it is for the parties to go to Civil Court to adjudicate the same. But, without taking note of all these aspects, both the Authorities have rejected the request of the petitioner, which shows wrong decision making process on the part of the respondents 2 and 3.

6. In such view of the matter, the refusal slip issued by the 3rd Respondent 17.05.2025 as well as the order passed by the 2nd Respondent dated 18.09.2025, dismissing the Appeal filed by the petitioner are liable to be set aside. Accordingly, the same are set aside. The 3rd respondent is directed to register the Deed of Irrevocable



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General Power of Attorney dated 11.04.2025, immediately upon the re-presentation of the same by the petitioner.

With the above observation and direction, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

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Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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To

1. The Inspector General Of Registration,
No.100, Santhome High Road,
Pattinampakkam,

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Raja Annamalaipuram,
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