IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.12.2025

CORAM

THE HONOURABLE MR.JUSTICE **SENTHILKUMAR RAMAMOORTHY**

W.P.No.48038 of 2025
and
W.M.P. No.53659 of 2025

P.Kalpana .. Petitioner

vs

1.The District Collector,
Thiruvallur District.

2.The Revenue Divisional Officer,
Thiruvallur, Thiruvallur District.

3.The Tahsildar,
Thiruvallur Taluk Office,
Thiruvallur District.

4.The Sub Registrar,
Thiruvallur Sub Registrar Office,
Thiruvallur District.

5.S.Thirupura Sundari
6.Kala .. Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of Certiorarified Mandamus to call for the records pertaining to the impugned endorsement of the second respondent made in Na.Ka.No.7414/2025/A1 dated 03.09.2025 and quash the same and consequently direct the respondents 1 to 4 to treat the document dated 17.06.2014 as

Promissory Note cum Undertaking Affidavit instead of sale deed, which has now been sent to impound the valuation and collection of stamp duty based on the fair and decretal order dated 26.02.2018 made in I.A.No.94 of 2017 in O.S.No.104 of 2015 by the learned Sub Judge, Thiruvallur and to fix the stamp duty and registration fee accordingly.

For Petitioner	:	Ms.S.Rithika for Mr.S.Srinivasan
For Respondents	:	Mr.U.Baranidharan, Special Government Pleader for R1 to R4

ORDER

The petitioner had endeavoured to exhibit promissory note-cum-undertaking affidavit dated 17.06.2014 in O.S.No.104 of 2015 before the learned Sub Judge, Thiruvallur. Because the document was unstamped, learned Judge impounded the document and submitted it to the competent authority under the Indian Stamp Act, 1899 for determination of stamp duty and penalty, if any. Pursuant thereto, the impugned order dated 03.09.2025 was issued by the Revenue Divisional Officer.

2. Learned counsel for the petitioner submits that the document was erroneously construed as a sale deed and that the

stamp duty was determined on such basis. On that ground, the order is challenged.

3. Mr.U.Baranidharan, learned Special Government Pleader, accepts notice for respondents 1 to 4. He submits that a revision is maintainable before the Chief Controlling Revenue Authority under Section 56 of the Indian Stamp Act. He also adds that the Inspector General of Registration functions as a Chief Controlling Revenue Authority.

4. The issue raised by the petitioner involves determination of the nature of the document sought to be exhibited before the civil Court. The title of the document is not determinative. Therefore, the document is required to be examined in substance before making the determination. Since the petitioner has an alternative remedy, I am not inclined to exercise discretionary jurisdiction. Therefore, this writ petition is disposed of by granting leave to the petitioner to file a revision petition before the Inspector General of Registration in terms of Section 56 of the Indian Stamp Act. If such revision petition is filed within thirty days from the date of receipt of a copy of this order, the Inspector General of Registration shall receive and dispose of the same on merits after providing a reasonable opportunity to the petitioner and the private respondents herein.

Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

16.12.2025

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

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SENTHILKUMAR RAMAMOORTHY,J.

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