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W.P. No.43666 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **18.11.2025**

CORAM:

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.43666 of 2025

M/s.Sri Sivaguru Spintex Pvt. Ltd.
Rep by its Managing Director S.Balu,
S/o.Sellappa Gounder,
No.3/279, Navakkadu,
Mamplayam Road,
Pallipalayam Agraharam Village,
Namakkal District-638 008.

.. Petitioner

Vs.

1. The Chief Revenue Officer-cum-
Inspector General of Registration,
Chennai- 600 028.
2. The District Revenue Officer (Stamps),
Coimbatore
Tiruppur-Erode-Nilgiri,
Coimbatore- 641 018.
3. The Sub-Registrar,
Office of Sub-Registrar,
Perundurai,
Erode District.

.. Respondents



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Writ Petition filed under Article 226 of Constitution of India praying for issuance of Writ of Certiorari to call for the records relating to the order of the 1st respondent dated 11.8.2025 in Mu.Mu.No.48981/N2/2025 and quash the same.

For Petitioner : Mr.K.Selvaraj
For Respondents : Mr.U.Baranidharan
Special Government Pleader

ORDER

Mr.U.Baranidharan, learned Special Government Pleader takes notice on behalf of the respondents. With the consent of both sides, the Writ Petition itself is taken up for final disposal at the stage of admission itself.

2. This Writ Petition has been filed challenging the order of the 1st respondent dated 11.8.2025 in Mu.Mu.No.48981/N2/2025, in rejecting the Appeal filed by the petitioner on the ground of delay and to quash the same.

3. The learned counsel appearing for the petitioner would submit that as against the order dated 29.03.2023 passed by the 2nd respondent, the petitioner filed an Appeal under Section 47-A(5) of the Indian Stamp Act, 1889 and the provisions of Rule 9 of the Tamil Nadu Stamps (Prevention of



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under Valuation of Instruments) Rules, 1968 before the 1st respondent on 27.12.2023 with a delay of two months. The 1st respondent by an order dated 11.08.2025 rejected the same on the ground of delay. Left with no other alternative, the petitioner has filed this Writ Petition seeking for the aforesaid relief.

3.1.Learned counsel for the petitioner would submit that petitioner is now aged about 75 years and due to health issues, at the relevant point of time, the petitioner could not file Appeal within a period of two months. Further, he would submit that receiving the statutory Appeal filed by the petitioner, the 1st respondent by a notice dated 07.03.2024 directed the petitioner to produce the relevant documents to substantiate the same and pursuant to which the petitioner submitted the medical certificate to the 1st respondent on 26.02.2025. Despite receipt of the same, the 1st respondent rejected the Appeal filed by the petitioner. He therefore requests this Court to condone the delay and direct the 1st respondent to take the Appeal on record.

4. The learned Special Government Pleader appearing for the respondents would submit that in the event if the delay is condoned by this



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Court, the Appeal will be taken on record and will be decided on merits.

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5. Heard both sides. Perused the records.

6. In the case on hand, it is stated that the petitioner is now aged 75 years and it is stated that due to health issues, at the relevant point of time, the petitioner could not file Appeal within time. A perusal of records clearly shows that the petitioner had sent his medical certificate to the 1st respondent on 27.12.2023 to substantiate his case, despite which the 1st respondent has rejected the same. Therefore, the reasons assigned by the petitioner for the delay in filing the Appeal appears to be genuine.

7. In such view of the matter, this Court is inclined to set aside the order passed by the 1st respondent dated 11.08.2025 and condone the delay in filing the Appeal. Accordingly the same is set aside and the delay in filing the Appeal is condoned. The 1st Respondent is directed to take the Appeal on record and dispose of the same, on merits and in accordance with law, after affording an opportunity of hearing to the petitioner, as expeditiously as possible.



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8. This Writ Petition is disposed of with the above directions. No costs.

19.04.2021

arr

To

1. The Chief Revenue Officer-cum-Inspector General of Registration,
Chennai- 600 028.
2. The District Revenue Officer (Stamps),
Coimbatore
Tiruppur-Erode-Nilgiri,
Coimbatore- 641 018.
3. The Sub-Registrar,
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KRISHNAN RAMASAMY, J.,

arr

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