



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 48678 of 2025
and WMP.No.54345 of 2025**

A.Muniraja, S/o.Late.S.Arumugam,
Flat No.C, 1st Floor, Plot No.2180,
Muktha Kalpatharu Apartment, L Block,
12th Main Road, Anna Nagar, Chennai-600 040.

..Petitioner

Vs

1. State of Tamilnadu,
Rep. By The Secretary,
Commercial Taxes & Registration Department,
Fort St. George, Chennai-600 007.
2. The Inspector General of Registration,
Santhome, Chennai-600004.
3. The Central Govt. Employees Housing Welfare
Organisation,
Rep. By The Chief Executive Officer,
9th Floor, B-wing, Janpath Bhavan, Janpath,
New Delhi-110 001.
4. The Sub-Registrar, Avadi, Chennai-600 054.

..Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus to direct respondents 1 and 2 to fix the actual cost per square feet, namely Rs.2,598/- per square feet for the purpose of levying stamp duty based on the letter given by the Joint Secretary to the Government of India, Ministry of Housing and Urban Affairs, dated 19.8.2025 to the 1st respondent and registration charges.



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For Petitioner:

M/s. R.Radha Pandian

For Respondents:

Mr.U.Baranidharan, SGP for R1, R2 & R4

ORDER

The petitioner was allotted an apartment under an affordable housing project of the third respondent. Although the project was scheduled to be completed within 48 months from the payment of the second instalment, it was completed belatedly. In those circumstances, the petitioner had submitted a request to the Joint Secretary, Ministry of Housing and Urban Affairs, to fix the stamp duty only on the land value of Rs.2,598/- per sq.ft. By relying on letter dated 19.08.2025 from the Joint Secretary, Ministry of Housing and Urban Affairs, the present writ petition has been filed.

2. Mr.U.Baranidharan, learned Special Government Pleader, accepts notice for respondents 1, 2 & 4.

3. The petitioner has placed on record the communication dated 19.08.2025 from the Joint Secretary, Ministry of Housing and Urban Affairs. The said communication refers to the fact that the project was intended primarily for Central Government employees and pensioners across India.



On the basis that the levy of stamp duty and registration fees based on composite value would cause hardship to such persons, a request was made to consider imposing stamp duty on the land value of Rs.2,598/- per sq.ft. In these circumstances, it is appropriate that the request of the petitioner be considered in accordance with applicable rules.

4. Accordingly, this writ petition is disposed of on the following terms:

(i) The petitioner is permitted to submit a fresh representation to the second respondent within two weeks from the date of receipt of a copy of this order.

(ii) Upon receipt thereof, the second respondent is directed to consider such request in accordance with rules and pass orders thereon within two months from the date of receipt of such representation.

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

18-12-2025

Index : Yes/No

Internet: Yes/No

Neutral Citation : Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

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To

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