



W.P.(MD)No.370 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **09.01.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE G.K.ILANTHIRAIYAN**

W.P.(MD)No.370 of 2025
and
W.M.P(MD)No.241 of 2025

P.Ramu

... Petitioner

/Vs./

1.The District Registrar,
Registration Department,
O/o.The District Registrar,
Periyakulam Post,
Theni District.

2.The Special Deputy Collector (Stamps),
Old Ramnad Collectorate Campus,
Madurai-625 020.

3.The Sub-Registrar,
O/o.The Sub-Registrar,
Theni Post & District.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records in pursuant to the impugned order issued by the second respondent in S.R.No.96/2021 and Document No.2507/2021 dated 24.06.2024 and



W.P.(MD)No.370 of 2025

quash the same and consequently direct the respondents to fix the guideline value of the property comprised in Survey Nos.1241/1B, 1241/2C1, 1241/2 in Vadaveeranayakanpatti Village, Periyakulam Taluk, Theni District based on the letter issued by the third respondent in Na.Ka.No.1381/2023 dated 12.12.2023 and consequently return the registered sale deed to the petitioner.

For Petitioner : Mr.M.Saravanakumar
For R1 to R3 : Mr.S.P.Maharajan
Special Government Pleader

ORDER

The writ petition has been filed challenging the order passed by the second respondent dated 24.06.2024 thereby raised a demand to the tune of Rs.77,601/- as deficit stamp duty on the registration of the sale deed vide document No.2506/2021 under Section 47(A)(1) of the Indian Stamp Act, 1899.

2. By consent of both parties, the Writ Petition is taken up for final disposal at the admission stage itself.

3. Heard the learned counsel appearing on either side and perused the materials placed before this Court.



W.P.(MD)No.370 of 2025

WEB COPY

4. The petitioner had purchased the land admeasuring to an extent of 25 cents comprised in S.Nos.1241/1B, 1241/2C1, 1241/2 in Vadaveera Nayakkanpatti Village, Periyakulam Taluk, Theni District and the sale deed was presented for registration on 03.03.2021. The petitioner had paid the stamp duty valued the subject property as Punja land. After registration of the sale deed vide document No.2507 of 2021, the third respondent calculated the stamp duty and found that there was a deficit stamp duty and the petitioner was issued notice under Section 47(A)(1) of the Indian Stamp Act. The petitioner submitted a representation and on receipt of the same, the second respondent issued notice on 29.05.2023 thereby, fixed the market value of the subject property at Rs.110/- per square feet and directed the petitioner to pay a sum of Rs.83,290/- as stamp duty. However, the petitioner did not comply the same. Therefore, the petitioner was served with notice repeatedly by the second respondent and finally he was issued notice dated 24.06.2024, which is under challenge in this writ petition, thereby, directed the petitioner to pay the deficit stamp duty to the tune of Rs.77,601/-. Therefore, the petitioner was given an opportunity of hearing and pass orders. That part, under Section 47 A(5) of the Stamp



W.P.(MD)No.370 of 2025

Act says that any person aggrieved by an order of the Collector under Sub-Section (2) or Sub-Section (3) of Section 47-A may appeal to such authority as may be prescribed in this behalf. Admittedly, the petitioner did not even prefer any appeal as against the order dated 29.05.2023.

5. In view of the above, this Court finds no infirmity or illegality in the impugned notice issued by the second respondent dated 24.06.2024 and the writ petition is liable to be dismissed.

6. Accordingly, the writ petition is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

09.01.2025

Index : Yes / No
NCC : Yes / No
am



W.P.(MD)No.370 of 2025

WEB COPY

To

- 1.The District Registrar,
Registration Department,
Periyakulam Post,
Theni District.
- 2.The Special Deputy Collector (Stamps),
Old Ramnad Collectorate Campus,
Madurai-625 020.
- 3.The Sub-Registrar,
Theni Post & District.



WEB COPY



W.P.(MD)No.370 of 2025

G.K.ILANTHIRAIYAN, J.

am

Order made in
W.P.(MD)No.370 of 2025

Dated:
09.01.2025