



W.A.(MD)No.712 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 26.03.2025

CORAM:

**THE HON'BLE MRS JUSTICE J. NISHA BANU
AND
THE HON'BLE MRS JUSTICE S.SRIMATHY**

W.A.(MD)No.712 of 2024
and
C.M.P.(MD)No.4970 of 2025

Shri Shiva Shakti Promoters,
Rep by its Partner,
M.Vairamuthuraja,
No.56, New Plot, 3rd Street,
Sankarankovil Town,
Sankarankovil Town,
Tenkasi District.

...Appellants

-Vs-

- 1.The Inspector General of Registration,
Registration Department,
Secretariat, Fort. St. George,
Chennai - 9.
- 2.The District Registrar,
Collector Office Campus,
Kokkirakulam, Palayamkottai - 627 009.
- 3.The Sub Registrar,
Sub Registrar Office,
SH 47 Jayaram Nagar,
Aruppukottai,
Kovilpatti - 626 105.



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4.The Special Deputy Collector (Stamps),
District Collectorate,
Tirunelveli - 627 009.

...Respondents

PRAYER: Writ Appeal is filed under Clause 15 of the Letters Patent Act, to set aside the order of this Court made in W.P.(MD)No.10787 of 2024 dated 13.11.2024.

For Appellants : Mr.Vashik Ali
for Mr.D.Nallathambi
For Respondents : Mr.Veera Kathiravan
Additional Advocate General
assisted by Mr.R.Suresh Kumar
Additional Government Pleader

JUDGMENT

(Judgment of the Court was made by **S.SRIMATHY, J.**)

This intra-court appeal is filed as against the order dated 13.11.2024 made in W.P.(MD)No.10787 of 2024.

2.The writ petition was filed challenging the order of the third respondent directing the appellant/writ petitioner to deposit the deficit stamp duty and registration fee. The writ petition was disposed of by directing the writ petitioner to appear before the Deputy Collector (Stamps), before whom the matter is pending for consideration. The appellant/writ petitioner without approaching the Deputy Collector, has filed this writ appeal.



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WEB COPY 3.The only contention raised by the appellant is that the stamp duty was calculated based on the circular issued in the year 2023, which was set aside by the Court of law. The authorities ought to have followed the circular issued in the year 2021 for calculating the stamp duty.

4.The said plea can very well be canvassed by the appellant before the Deputy Collector (Stamps), since the matter is pending before him. Hence, directing the appellant to approach the Deputy Collector (Stamps), this writ appeal is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

(J.N.B.,J.) (S.S.Y.,J.)
26.03.2025

Index : Yes/No
Internet : Yes/No
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