BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 26.03.2025

CORAM

THE HON'BLE MR.JUSTICE V.LAKSHMINARAYANAN

W.P.(MD).No.5468 of 2025

K.Sabarinathan .. Petitioner

Vs.

1.The Inspector of General of Registration
and the Chief Controlling Revenue Authority,
100, Santhome High Road,
Chennai 20.

2.The District Collector (Stamps),
O/o. District Collectorate Office,
Thiruchirapalli,
Trichy District.

3.The Sub Registrar,
Sub Registrar's Office,
Keezhsathanur,
Thiruchirappalli. .. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Mandamus, directing the 2nd and 3rd respondents to return the 2 % Stamp Duty and 3 % Registration Charges i.e Rs.45,79,220/- collected in excess for Registration of Sale Certificate on 19.11.2024 vide document No.7236 of 2024 in the records of Sub Registrar's Office, Keezhsathanur on the basis of the representation given by the petitioner dated 30.12.2024 within a time stipulated by this Court.

For Petitioner : Mr.B.Rajasekar

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The issue raised in the present Writ Petition is covered by the judgment of this Court in ***Sri Balaji Fibre Vs. the Inspector General of Registration and others, W.P.Nos.415 of 2023 etc., batch dated 23.07.2024***.

2. The issue in this case is whether a sale certificate can be treated as a conveyance. The petitioner pleads it is not so and it is a document executed by a revenue officer in the exercise of compulsory sale under the SARFAESI Act.

3. The counter affidavit filed by the third respondent asserts that it is a conveyance, thereby, attracting Article 23 of the Indian Stamp Act.

4. The very same issue had been presented before the Honourable Mr.Justice N.Sathish Kumar in the aforesaid case. The learned Judge, in paragraph 74 of the order, has declared that a sale certificate will not come within the purview of conveyance, since it is a transfer by operation of law and not a transfer inter vivos.

Following the said judgment, this Writ Petition is allowed. There shall be a direction to the second and third respondents to return the excess of stamp duty at the rate of 2% and registration charges at the rate of 3% of the **(*)market value** to the writ petitioner within a period of four (4) weeks from the date of receipt of a copy of this order. There shall be no order as to costs.

(*)Amended as per Order of this Court dated 01.08.2025

Sd/-(26/03/2025)

// True Copy // Assistant Registrar(CS III)

/ /2025
Sub Assistant Registrar
(CS - I/II/III/IV)

Lm

To

(*) To be Substituted to the Order already despatched on 30.05.2025

1.The Inspector of General of Registration
and the Chief Controlling Revenue Authority,
100, Santhome High Road,
Chennai 20.

2.The District Collector (Stamps),
O/o. District Collectorate Office,
Thiruchirapalli,
Trichy District.

3.The Sub Registrar,
Sub Registrar's Office,
Keezhsathanur,
Thiruchirappalli.
+1 CC to M/s.SPL.GP (SR-20985[F] dated 28/03/2025)

W.P.(MD).No.5468 of 2025
26.03.2025

KVL(21/05/2025) 4P/ 5C
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