BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.04.2025

CORAM

THE HONOURABLE MR.JUSTICE V. LAKSHMINARAYANAN

W.P.(MD) No.10049 of 2025

P.Dhanaraj ... Petitioner

vs.

The Sub Registrar,
Sub Registration Office,
Vathalagundu,
Dindigul. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the notice dated 17.10.2024 on the file of the respondent and quash the same as arbitrary and illegal and consequently to direct the respondent to remove the entry made in the encumbrance register within a time frame stipulated by this Court.

For Petitioner :Mr.S.Venkatesh

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

ORDER

The petitioner seeks for the following relief:-

"Certiorarified Mandamus, to call for the records pertaining to the notice dated 17.10.2024 on the file of the respondent and quash the same as arbitrary and illegal and consequently to direct the respondent to remove the entry made in the encumbrance register within a time frame stipulated by this Court."

2.The petitioner states that the property situated in S.Nos. 401/2, 402/1, 402/3, 404/1, 404/2, 405 and 406/2 of Pannaikadu Village, Kodaikanal Taluk, Dindidul District belongs to one P.S.N.Educational and Charitable Trust. The said Trust sold the property to People's Pleasant Resorts, by way of a registered sale deed dated 01.08.2022. The said document is registered as Doc.No. 3631/2022. Thereafter, the petitioner purchased the property on 28.09.2022 from the said People's Pleasant Resorts under Doc.No. 4525/2022. The petitioner pleads that he is raising coffee as a plantation over the said land and has been in possession and enjoyment of the same.

3.On 17.10.2024, the petitioner was issued with the impugned order, whereby the respondents called upon him to pay a sum of Rs. 1,74,191/- as deficit stamp duty. The petitioner claims that he has already paid the appropriate stamp duty. Challenging the same, the present writ petition.

4.I heard Mr.S.Venkatesh, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the respondents. I have carefully considered the submissions of both sides. I have gone through the records.

6.In case, there is a deficit in stamp duty, the power is available only with the Stamp Collector under the Stamp Act, 1899. The Sub Registrar, if he considers that a document has escaped stamp duty, within the period of limitation given under the Stamp Act, has to refer the same to the Stamp Collector. He cannot assume the power of the Stamp Collector and decide that there is a deficit. The area is occupied by Section 47A(i) of the Stamp Act, 1899 and the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968.

7.As the Sub Registrar does not have the jurisdiction to deal with the issue of deficit stamp duty, the impugned order is quashed. The Writ Petition stands allowed. In case, the respondents entertain a doubt as regards the valuation of the property, it is always open to them to take such proceedings as it is open to him under law. No costs.

15.04.2025

Index :Yes / No
Internet :Yes / No
NCC :Yes / No

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To

The Sub Registrar,
Sub Registration Office,
Vathalagundu,
Dindigul.

V. LAKSHMINARAYANAN, J.

mm

W.P.(MD)No.10049 of 2025

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