BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :19.06.2025

CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)No.9857 of 2025
and
W.M.P.(MD).Nos.7356 and 12024 of 2025

Salma Beevi ... Petitioner

vs.

1.The Inspector General of Registration,
Santhome High Road,
Chennai-600 004.

2.The Sub-Registrar,
Office of the Sub-Registrar,
Kayalpattinam-628 204. ...Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records relating to the impugned letters dated 19.07.2024 and 22.11.2024 issued by the 2nd respondent to pay additional stamp duty for the registered settlement deed in Document No. 212/2022, dated 20.01.2022 and to quash the same as illegal, non application of mind and mechanical in nature.

For Petitioner : Mr.I.Abdul Basith

For Respondents : Mr.S.Saji Bino
Special Government Pleader

ORDER

The present Writ Petition filed for issuance of a Writ of Certiorari, to quash the impugned letters dated 19.07.2024 and 22.11.2024 issued by the 2nd respondent to pay additional stamp duty for the registered settlement deed in Document No.212/2022, dated 20.01.2022.

2.Through the impugned letters, the petitioner was directed to pay additional stamp duty for the registered settlement deed.

3.The contention of the petitioner is that the settlement was executed by the petitioner to his daughter namely Samu Sulaima Nachi. The petitioner's daughter was born through the first husband namely M.A.K.Mohudoom Meera Sahibu. In the settlement deed the petitioner has mentioned that she is wife of N.M.Syed Ahamed. Therefore, the respondents have come to the conclusion that the petitioner is executing the settlement deed to a third party and directed to pay extra stamp duty. But the contention of the petitioner is that the petitioner's daughter was born due to the first marriage with M.A.K.Mohudoom Meera Sahibu and the settlement is within family members and not with a third party.

4. On the other hand, the contention of the respondents is that the impugned letters were passed based on the audit objection. In the audit objection,

the audit authority has stated that since it is not settlement among family members, the deficit stamp fees ought to be collected and directed to collect the balance stamp duty of Rs.87,500/-.

5. After hearing the submissions, this Court is of the considered opinion that the explanation submitted by the petitioner is that the settlement deed is executed between mother and daughter is acceptable. And the settlement deed is between the family members and the objection raised by the above audit authority is incorrect. Therefore, the consequential impugned letters passed by the respondents are incorrect and the impugned letters, dated 19-07-2024 and 22-11-2024, are set aside and the petitioner is not liable to pay any excess stamp duty and the same is dropped.

6. With the above observations, this Writ Petition is allowed. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

19.06.2025

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

Tmg

To:

1.The Inspector General of Registration,
Santhome High Road,
Chennai-600 004.

2.The Sub-Registrar,
Office of the Sub-Registrar,
Kayalpattinam-628 204.

S.SRIMATHY, J.

Tmg

ORDER MADE IN
W.P(MD)No.9857 of 2025

DATED :19.06.2025