



W.P.(MD).No.11135 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.04.2025

CORAM

THE HON'BLE MR.JUSTICE V.LAKSHMINARAYANAN

W.P.(MD).No.11135 of 2025

and

W.M.P.(MD).No.8302 of 2025

K.Thangaraj

.. Petitioner

Vs.

1.The Inspector General of Registration,
No.100, Santhome High Road,
Chennai - 600 122.

2.The District Registrar,
Palani Registration District,
Palani, Dindigul District - 624 601.

3.The Sub Registrar,
Chatrapatti Sub Registration Office,
Chatrapatti, Dindigul Road,
Dindigul District - 624 614.

.. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari, calling for the records pertaining to the impugned demand notice in Document No.1681/2021, dated 01.03.2025 issued by the 3rd respondent in relation to the petitioner agricultural pathway property comprised of Survey Nos.133/3E2 and 133/3E1, measuring an extent of 6 3/4 cents, situated at Periyakottai Village, Oddanchatram Taluk, Dindigul District and quash the same.



WEB COPY



W.P.(MD).No.11135 of 2025

For Petitioner : Mr.C.Abdul Kalam Azad

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

ORDER

The petitioner challenges the impugned demand notice in Document No.1681/2021 dated 01.03.2025 issued by the 3rd respondent in relation to the petitioner's agricultural pathway property comprised of Survey Nos.133/3E2 and 133/3E1, measuring an extent of 6 ³/₄ cents, situated at Periyakottai Village, Oddanchatram Taluk, Dindigul District.

2. The petitioner executed a sale deed with respect to the property situated at Survey Nos.133/3E2 and 133/3E1 at Periyakottai Village, Oddanchatram Taluk, Dindigul District in favour of one Thangaraj. Subsequently, the said Thangaraj and another (Chinna) Kaliyappagounder were enjoying all the benefits of the pathway given under the aforesaid document. Both these persons decided to sell the property back to the petitioner. They did so, by way of a document dated 20.10.2021 in Document No.1681/2021. The petitioner paid the appropriate stamp duty and registration charges.

3. All of a sudden, the petitioner was visited with the impugned demand notice, which called upon the petitioner to pay a sum of Rs.8597/- as deficit stamp duty and Rs.5067/- as deficit registration charges. Being

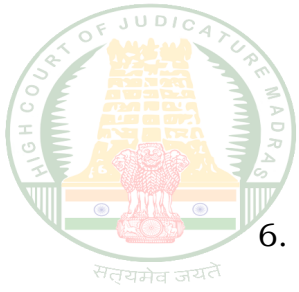


W.P.(MD).No.11135 of 2025

taken aback by the notice, the petitioner called upon the third respondent to withdraw the demand notice. His attempts at moving the superiors to recall the notice having failed, he has approached this Court by way of the present Writ Petition.

4. When the matter was taken up for admission, I heard Ms.K.Vidya for the petitioner, Mr.R.Suresh Kumar, learned Additional Government Pleader, who took notice on behalf of the respondents and sought time for instructions. Hence, I posted the matter today.

5. When I took up the matter for hearing today, Mr.R.Suresh Kumar has produced the written instructions from the Sub Registrar, Chatrapatti in Na.Ka.No.08/2025 dated 23.04.2025. The instructions read that the District Registrar (Audit) had conducted an audit in the office of the third respondent and found that in respect of the subject document, instead of valuing the property in terms of square feet, it was valued in terms of cents. Therefore, he submitted an audit report on 23.02.2022. On receipt of the audit report, the then Sub Registrar made an endorsement on the report that the deficit would be recovered from the land owner. Mr.R.Suresh Kumar argues, it is on the basis of this audit report, the present impugned notice has been sent to the petitioner.



W.P.(MD).No.11135 of 2025

6. I have carefully considered the submissions of both sides. I have gone through the records.

7. The Indian Stamp Act of 1899 enables the Department to recover deficit stamp duty by resorting to an enquiry invoking Section 33-A of the Stamp Act. That Section has two provisos. For the purpose of this Writ Petition, both the provisos are essential. Prior to issuance of a certificate that there is a deficit, the first proviso calls upon the Department to give an opportunity to the person, who would be aggrieved by an order. The second proviso states that such enquiry should be commenced within three years of the date of registration of the document.

8. In the present case, the document was registered on 20.10.2021. The period of three years expires with 19.10.2024. The impugned notice of demand has been issued on 01.03.2025. Hence, it is hopelessly barred by limitation.

9. Mr.R.Suresh Kumar pleads that the Department is entitled to the benefit of the order passed in Suo motu Writ Petition (Civil) No.3 of 2020 dated 15.03.2020. The time fixed under the said order would apply only for a judicial or a quasi-judicial enquiry. The enquiry conducted under Section 33A is neither. Hence, the respondents are not entitled to the benefit of the



W.P.(MD).No.11135 of 2025

order passed by Supreme Court excluding the period of limitation.

WEB COPY

10. In the light of the above discussion, the impugned demand notice dated 01.03.2025 is quashed. The Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition stands closed.

25.04.2025

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

To

1.The Inspector General of Registration,
No.100, Santhome High Road,
Chennai - 600 122.

2.The District Registrar,
Palani Registration District,
Palani, Dindigul District - 624 601.

3.The Sub Registrar,
Chatrapatti Sub Registration Office,
Chatrapatti, Dindigul Road,
Dindigul District - 624 614.



WEB COPY



W.P.(MD).No.11135 of 2025

V.LAKSHMINARAYANAN,J.

Lm

W.P.(MD).No.11135 of 2025

25.04.2025