BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE V.LAKSHMINARAYANAN

W.P.(MD) No.11871 of 2025

1.S.Boopathy Rajan

2.B.Kalaiyarasi ... Petitioners

Vs

1 The Special Deputy Collector (Stamps),
Tirunelveli.

2 The Sub Registrar,
North Veeravanallur,
Tirunelveli. ... Respondents

PRAYER: Writ Petition is 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 order of the 2nd respondent in Na.Ka.No.124/2024, dated 24.09.2024, and the impugned Form-1 Notice issued by the 1st respondent in No.R/Vadakku Veeravanallur/Book-1/1078/2024, dated.20.11.2024, and quash both.

For Petitioners : Mr.H.Arumugam

For Respondents : Mr.R.Suresh Kumar,
Addl. Govt. Pleader.

ORDER

The petitioners seek for the following relief :

"Writ of certiorari, to call for the records relating to the impugned order of the 2nd respondent in Na.Ka.No.124/2024, dated 24.09.2024, and the impugned Form-1 Notice issued by the 1st respondent in No.R/Vadakku Veeravanallur/Book-1/1078/2024, dated.20.11.2024, and quash both."

2. The case of the petitioners is that they purchased the following properties from one Shrikrishna Distributors Private Limited :

Sl.No.	Survey No.	Extent [In Hectare]
1.	335/1	0.26.5
2.	335/2	1.57.5
3.	319/1	0.89.0
4.	325	0.47.0
5.	326	1.40.5
6.	327	1.49.5
7.	328	1.05.0
8.	333	1.97.0
9.	334/1	1.22.0
10.	320	1.49.0
11.	321/1	1.60.0
12.	332	0.99.0
13.	331/1	1.49.5
14.	329	0.77.5
15.	330	1.14.5

The Farm House, storage room, and labours room in D.Nos.140, 140A & 140B are situated in the said S.No.331/1.

3. The petitioners presented a document for registration on 04.07.2024 and it was also registered on the same day. The document was assigned Document No.1078/2024. After having registered the document, the second respondent had passed an order on 24.09.2024, calling upon the petitioners to pay a deficit stamp duty of Rs.12,09,275/- and deficit registration charges of Rs.2,51,185/-. Subsequently, the second respondent initiated proceedings on 20.11.2024. The petitioner has filed a single writ petition, challenging both the orders.

4. Mr.H.Arumugam, for the petitioner, pleads that under Section 47A (1) of the Indian Stamp Act, the second respondent is not the competent authority to deal with the same. However, he does not dispute the fact that the first respondent is the authority under the Indian Stamp Act, who is empowered to determine whether there has been any escaped liability under deficit stamp duty and deficit registration charges.

5. Mr.R.Suresh Kumar, learned Additional Government Pleader, appearing for the respondents, submits that in terms of Rule 27 (ii) of the Registration Rules, the second respondent is also entitled to call upon

payment of deficit stamp duty and deficit registration charges. He pleaded for confirmation of the order and for a direction to the first respondent to conclude the proceedings.

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

7. In terms of the Registration Act, the Registrar, before registration, is entitled to verify the valuation. He is also entitled to call upon the parties to the document to make good the deficit. In case they refuse, the Sub-Registrar must register the document and impound the same and refer it in terms of Section 47A (1) of the Indian Stamp Act. The Registration Act does not empower Sub-Registrar to determine the deficit stamp duty and deficit registration charges. A separate authority under a separate legislation has been constituted for the said purpose. Therefore, the order in Na.Ka.No. 124/2024, dated 24.09.2024, is an order passed by the authority, bereft of jurisdiction. Hence, the order passed by the second respondent is liable to be quashed.

8. In so far as the proceedings initiated by the first respondent, as already premised, he is an authority, who is entitled to determine the deficit stamp duty with respect to a document. What is impugned in the writ petition is only a show cause notice, issued by the said authority. There is enough time

for the petitioners to submit their objections to the notice and plead that their valuation is just and proper.

9. In the light of the above discussion, the order passed by the second respondent in Na.Ka.No.124/2024, dated 24.09.2024, alone is quashed.

10. It shall be open to the petitioners to submit their objections to the notice issued by the first respondent on 20.11.2024 within a period of two weeks from today. On receipt of the said notice, the first respondent shall conclude the proceedings within a period of three months thereafter.

11. Writ Petition is partly allowed. No costs. Consequently, the connected W.M.P.(MD) Nos.8783 and 8786 of 2025 are closed.

25.04.2025

NCC : Yes / No (1/2)
Index : Yes / No
Internet : Yes / No

dixit

To:

1 The Special Deputy Collector (Stamps),
Tirunelveli.

2 The Sub Registrar,
North Veeravanallur,
Tirunelveli.

V.LAKSHMINARAYANAN, J.

dixit

W.P.(MD) No.11871 of 2025

(1/2)

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