BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.04.2025

CORAM

THE HONOURABLE MR.JUSTICE V.LAKSHMINARAYANAN

W.P(MD)No.12073 of 2025
and
W.M.P(MD)No.8895 of 2025

G.Vijay Anand ... Petitioner

Vs.

1.The State of Tamil Nadu,
Represented by its Principal Secretary,
Commercial Taxes and Registration
Department,
Secretariat Building,
Chennai-600 009.

2.The Inspector General of Registration,
100, Santhome High Road,
Mullima Nagar,
Mandavelipakkam,
Raja Annamalai Puram,
Chennai,
Tamil Nadu-600 028.

3.The District Registrar,
District Registrar's Office,
Chennamanayakkanpatti,
Dindigul,
Tamil Nadu-624 004.

4.The Sub Registrar,
Sub Registrar's Office,
Kodaikanal,
Tamil Nadu-624 101. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records of the impugned demand notice, dated 28.03.2025 issued by the fourth respondent herein demanding deficit stamp duty to the tune of INR 36,643/- (Rupees Thirty Six Thousand Six Forty Three Only) in respect of sale deed bearing document bearing No.594 of 2004 registered at the Sub Registered Office, Kodaikanal regarding the property in Survey No.139/E3, Block No.04, Ward-A, Kodaikanal Village bearing Old Door No.14/83, New Door No.19/83-16, located in a lane of Observatory Road (Other Area), 'Dachas', Kodaikanal and quash the same as illegal and pass any other order as this Court.

For Petitioner : Mr.S.Thiruvengadam

For Respondents : Mr.P.T.Thiraviyam
Government Advocate

ORDER

The petitioner seeks for the following relief:-

"Writ of Certiorari, calling for records of the impugned demand notice, dated 28.03.2025 issued by the fourth respondent herein demanding deficit stamp duty to the tune of INR 36,643/- (Rupees Thirty Six Thousand Six Forty Three Only) in respect of sale deed bearing document bearing No.594 of 2004 registered at the Sub Registered Office, Kodaikanal regarding the property in Survey No.139/E3, Block No.04, Ward-A, Kodaikanal Village bearing Old Door No.14/83, New Door No.19/83-16, located in a lane of Observatory Road (Other Area), 'Dachas', Kodaikanal and quash the same as illegal."

2. The petitioner claims that he purchased the property situated in S.No.139/E3, Block No.4, Ward-A, Kodaikanal Village, Dindigul District from one Somu Thilak M.Chinoy. The purchase was made on 2nd of July, 2004. The document was registered as Document No.594 of 2004. He pleads that on 28.03.2025, the fourth respondent issued the impugned proceedings calling upon him to pay a sum of Rs.36,643/- as deficit stamp duty for the property registered in the year 2004. Challenging the same, the present writ petition.

3. When the matter came up for admission, Mr.P.T.Thiraviyam pleaded that a proceeding invoking Section 47A of the Stamp Act had been initiated against the petitioner's document and thereafter, final orders were passed and the present notice is a mere reminder to the petitioner to pay the amount fixed under the said order.

4. A proceeding under Section 47A is initiated for alleged undervaluation of the document in terms of the Stamp Act of 1899. When a proceeding is initiated under Section 47A(1), notice would have been to be served on the person concerned and thereafter, orders have to be passed. Under the second proviso to Section 33A of the Stamp Act, a period of limitation has been fixed by the Parliament. The period being three years from the date of registration of the document.

5. When the matter was called today, Mr.N.Ramesh Arumugam, appearing for Mr.P.T.Thiraviyam has produced an extract of the ledger maintained by the Sub Registrar. As per the ledger, it states that on 14.11.2019, the proceedings initiated under Section 47A had been sent to "Vijay Anand, Thygarayanagar H.O, Chennai-16". No acknowledgement has been produced by the respondent for the purpose of substantiating their claim that Section 47A(1) had been initiated and that the petitioner had been put on notice. There is no proof that final orders were passed and it had been communicated to the petitioner. That being the position, I am not able to sustain the impugned order. The same is quashed. This writ petition stands allowed. There shall be no order as to costs.

6. Needless to add, incase, Section 47A proceedings had been initiated within three years of registration, the respondents are entitled to proceed after notice to the petitioner and pass orders in accordance with law. Consequently, connected Miscellaneous Petition stands closed.

30.04.2025

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

To

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Commercial Taxes and Registration Department,
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2.The Inspector General of Registration,
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4.The Sub Registrar,
Sub Registrar's Office,
Kodaikanal,
Tamil Nadu-624 101.

V.LAKSHMINARAYANAN, J.

BTR

W.P(MD)No.12073 of 2025

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