



W.P(MD)No.15071 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 04.06.2025

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)No.15071 of 2025

and

W.M.P(MD)No.11331 of 2025

Muthusamy

... Petitioner

Vs.

1.The Inspector General of Registration /
Chief Revenue Controlling Officer,
No.100, Santhome High Road,
Chennai.

2.The Special Deputy Collector (Stamps),
Tirunelveli District,
Tirunelveli.

3.The Joint Sub-Registrar,
Tenkasi District,
Tenkasi.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order passed by the second respondent in proceedings No.X3/349/2023 dated 30.08.2024 and quash the same as illegal, arbitrary and non-application of mind and consequently direct the third respondent to reassess the stamp duty value by considering the petitioner's representation 27.01.2025.



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For Petitioner : Mr.C.Geetha

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

ORDER

This Writ Petition is filed seeking Writ of Certiorarified Mandamus, challenging the impugned order passed by the second respondent in proceedings No.X3/349/2023 dated 30.08.2024 and consequently direct the third respondent to reassess the stamp duty value by considering the petitioner's representation 27.01.2025.

2. The contention of the petitioner is that the petitioner had purchased a property vide sale deed in Document No.1881/2023 dated 08.05.2023 and registered at the office of the third respondent. The sale consideration was Rs.1,00,000/-. During registration the second respondent authority assessed the stamp duty value of the petitioner's property as Rs.5,15,535/-, which is higher than the actual consideration. Aggrieved over the same, the petitioner has come before this Court.

3. Learned Special Government Pleader appearing for the respondents would submit that it is only a tentative assessment and a notice was also issued to the petitioner dated 30.08.2024.



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4. Heard both sides and perused the materials available on record. With the consent of both parties, the matter is taken up for final disposal at the admission stage itself.

5. It is seen that the impugned proceedings is only tentative assessment and based on the same notice is issued to the petitioner. Therefore, the present petition is pre-mature. Therefore, the petitioner is directed to submit his objection to the impugned proceedings within a period of four weeks from the date of receipt of a copy of this order, thereafter the second respondent shall consider the petitioner's objection and pass orders within a period of eight weeks thereafter.

6. With the above direction, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition stands closed.

04.06.2025

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

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S.SRIMATHY, J.

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To

- 1.The Inspector General of Registration /
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Tirunelveli.
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