



W.P(MD)No.14074 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.01.2025

CORAM

THE HONOURABLE MR.JUSTICE G.K.ILANTHIRAIYAN

W.P(MD)No.14074 of 2021

and

W.M.P(MD)No.11043 of 2021

Rubfila International Limited,
Represented by its Manager M.Sudhesh,
NIDA, Menonpara Road,
Kanjikode,
P.O Palakkad – 678 621,
Kerala.

... Petitioner

Vs

1.The Sub Registrar,
Sub Registrar Office,
Keeranur,
Palani Taluk,
Dindigul District.

2.State Tax Officer,
Demand Collection Cell,
O/o.The Deputy Commissioner (ST) (Intelligence),
Dr.Thangaraj Salai, C.T Complex,
Madurai.

3.The Assistant Commissioner (ST),
Palani – II Circle,
Commercial Taxes Building,
Palani.

... Respondents

*(R – 2 is impleaded vide order dated 26.08.2021 in
W.M.P(MD)No.12251 of 2021)*

*(R – 3 is suo motu impleaded vide order dated 15.07.2024
in W.P(MD)No.14074 of 2021)*



W.P(MD)No.14074 of 2021

PRAYER: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari calling for the records pertaining to impugned communication dated 20.07.2021 issued by the first respondent quash the same and further directing the first respondent to register the sale deed dated 08.12.2020 in favour of the petitioner which is pending before the first respondent as Document No.P7/2020.

For Petitioner : Mr.S.Anand Chandrasekar
for M/s.Sarvabhauman Associates

For RR 1 & 2 : Mr.S.P.Maharajan
Special Government Pleader

ORDER

This Writ Petition has been filed by the petitioner challenging the notice issued by the first respondent dated 20.07.2021 thereby directing the petitioner's vendor to pay the balance commercial tax and produce the receipt for registration of sale deed which was presented for registration failing which refusal check slip would be issued.

2.The lands comprised in S.F.Nos.512/1, 513, 514, 516/1, 516/2, 517/1, 517/2 situated in Pushpathur Village, Palani Taluk, Dindigul District and in S.F.Nos.105/1, 105/2, 106/1, 106/2,



W.P(MD)No.14074 of 2021

107, 109, 128/4, 195/2A, 195/3, 196/1, 197/2D, 197/2B, 124, 128/3, 128/2, 127/1A, 127/2, 127/1B, 128/1, 128/4, 161/9, 574, 573/3, 575/2, 26/1, 44/2, 47/3B, 46/1, 46/2, 187, 586/1 and 587/3 situated in Midapadi Village, Palani Taluk, Dindigul District, in all aggregating to 113.1474 acres, amongst other properties, originally belonged to M/s Sri Venkatesa Paper & Board Limited (SVPBL). The said SVPBL in the early 2000s became financially sick and unable to pay its debts. The larger parcel of 113.145 acres with buildings thereon stood secured inter alia in favour of M/s IDBI Ltd., M/s LIC Ltd., and M/s South Indian Bank Ltd., for credit facilities availed by the said SVPBL. On account of default and the account being declared as Non Performing Asset, M/s IDBI Ltd., had assigned the debt and securities of SVPBL in favour of Stressed Asset Stabilisation Fund, Mumbai (SASF), under a deed of assignment dated 30.09.2004. Subsequently, M/s SASF (along with M/s IDBI Ltd., as confirming Party), M/s South Indian Bank Ltd., and M/s LIC Ltd., assigned their debts due from SVPBL and also the secured assets, including 113.145 acres of land with buildings, in favour of M/s Asset Care & Reconstruction Enterprise Limited (ACRE), under the provisions of the SARFAESI Act (Act 54 of 2002), evidenced by three separate deeds of assignment dated 30.03.2010 in Document No.2163/2010, dated 30.03.2010 in Document No.



W.P(MD)No.14074 of 2021

905/ 2010 and dated 18.11.2011 in Document No.1149/2011 respectively all registered before the first respondent. The possession of the secured assets was also taken over from SVPBL even in the year 2012. Thereafter ACRE, brought the secured assets of SVPBL in a public auction, in which the larger extent of 113.145 acres with buildings and fixtures were purchased by the petitioner, for a total consideration of Rs.1350 Lakhs, evidenced by two sale letters dated 31.10.2018 issued by ACRE. Pursuant thereto, for an extent of 94.385 acres with buildings, a sale deed dated 07.12.2018 was executed in favour of the petitioner and registered before the first respondent as Document No.2171 of 2018. Ever since, the petitioner had been seeking execution and registration of the sale deed of the balance extent viz., 18.76 acres, which was getting delayed for one reason or the other. Ultimately, the sale of the balance was sought to be completed vide two sale deeds both dated 8th December 2020. The first sale deed pertaining to an extent of 17.85 acres of land comprised in SF.Nos.184, 185, 186 & 188/2 of Midapadi Village, was registered by the first respondent as Document No.2031 of 2020. The second sale deed pertained to an extent of 0.91 acres in SF.Nos.586/1 (0.37 acres) & 587/3 (0.54 acres) of Midapadi Village. This sale deed forms the subject matter of this Writ Petition. The sale deed was presented for registration on



W.P(MD)No.14074 of 2021

08.12.2020. However, the first respondent issued notice to the petitioner and directed the petitioner's vendor namely M/s.Sri Venkatesa Paper and Board Limited is to pay the arrears of commercial tax under the Central Goods and Service Act, 2017.

3.While pending the Writ Petition, the petitioner's vendor filed an appeal under Section 107 of the Central Goods and Service Act, 2017. As per sub-Section 7 of Section 107 of the Central Goods and Service Act, 2017, the petitioner deposited 10% of the arrears of Goods and Service tax and obtained an order of interim stay. In pursuant to the order, the first respondent was informed by the third respondent by the communication dated 11.11.2024, thereby informing that the charge created over the subject property is cleared and encumbrance in respect of the subject property is withdrawn.

4.In view of the above, the first respondent is directed to register the sale deed which was presented for registration and release the same within a period of two weeks from the date of receipt of a copy of this order, if it is otherwise in order.



W.P(MD)No.14074 of 2021

5.With the above direction, this Writ Petition is allowed.

There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

09.01.2025

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



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W.P(MD)No.14074 of 2021

To

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Sub Registrar Office,
Keeranur,
Palani Taluk,
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- 2.State Tax Officer,
Demand Collection Cell,
O/o.The Deputy Commissioner (ST) (Intelligence),
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W.P(MD)No.14074 of 2021

G.K.ILANTHIRAIYAN, J.

ps

Order made in
W.P(MD)No.14074 of 2021

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