



W.P(MD)No.14303 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.05.2025

CORAM

THE HONOURABLE MR.JUSTICE R.VIJAYAKUMAR

W.P(MD)No.14303 of 2025

and

W.M.P(MD)No.10521 of 2025

N.Karuppasamy

... Petitioner

Vs.

The Sub Registrar,
Peraiyur,
Madurai District.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the impugned notice in Proceeding No. Nil, dated 02.05.2025 issued by the respondent and quash the same and pass such further or other orders as this Court.

For Petitioner : Mr.D.Sakkaravarthi

For Respondents : Mr.A.Kannan
Additional Government Pleader



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ORDER

The present writ petition has been filed challenging the order passed by the Sub Registrar herein, wherein he has demanded deficit stamp duty of a sum of Rs.5,47,114/-.

2. According to the learned Counsel appearing for the petitioner, the Sub Registrar has no jurisdiction whatsoever to demand such a deficit stamp duty.

3. It is settled position of law that additional stamp duty or deficit stamp duty cannot be demanded as a matter of right by the concerned Sub Registrar. This is only an intimation to the writ petitioner to pay the deficit stamp duty. In case if the writ petitioner is not agreeable to the same, he need not respond to this notice. It is for the Sub Registrar to refer the matter to the Sub Collector under Section 47-A of the Indian stamp Act. In such circumstances, the order of the Sub Registrar, being not enforceable in the eye of law, no orders are called for in the writ petition.



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4. With the above observation, this writ petition stands disposed of.
There shall be no order as to costs. Consequently, connected Miscellaneous
Petition stands closed.

21.05.2025

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

To

The Sub Registrar,
Peraiyur,
Madurai District.



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R.VIJAYAKUMAR, J.

BTR

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