



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.08.2025

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CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)Nos. 17466 to 17468 of 2025

N.Irudhayaraj

... Petitioner in all the
writ petitions

vs.

1. The District Registrar ,
District Registrar Office,
Ramanathapuram District,
Ramanathapuram.

2. The Sub-Registrar ,
Sub-Registrar Office,
Rameshwaram,
Ramanathapuram District.

... Respondents in all the
writ petitions

PRAYER : Writ Petitions filed under Article 226 of the Constitution of India praying for issuance of a *Writ of Certiorarified Mandamus* calling for the records pertaining to the 2nd respondent impugned refusal slip no. RFL/Rameshwaram/105/2025 dated 19.06.2025 and quash the same illegal and consequently directing the 2nd respondent to register the sale certificate dated 20.06.2008 in Book No. 1 with regard to the subject property purchased by the petitioner through Public auction issued by the the Madurai Debts Recovery Tribunal, in the 2nd Respondent Office in terms of Section 17(2)(xii) and 89(4) of the Registration Act 1908 without insisting any stamp duty and registration charges on the basis of the considering the petitioner's representation dated 19.06.2025.



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In all the writ petitions:

For Petitioner : Mr.S.Deenadhayalan
For Respondents : Mr.Veerakathiravan
Additional Advocate General
Asst. by Mr.G.Suriyaananth
Additional Government Pleader

COMMON ORDER

Since the issue involved in both Writ petitions are one and the same the following common order is passed.

2. These writ petitions have been filed for the issuance of a Writ of Certiorarified Mandamus to quash the impugned refusal slip issued by the 2nd respondent dated 19.06.2025 and consequently directing the 2nd respondent to register the sale certificate dated 20.06.2008 in Book No. 1 with regard to the subject property purchased by the petitioner through Public auction issued by the the Madurai Debts Recovery Tribunal, in the 2nd Respondent Office in terms of Section 17(2)(xii) and 89(4) of the Registration Act 1908 without insisting any stamp duty and registration charges on the basis of the considering the petitioner's representation dated 19.06.2025.

3. Through the impugned order, the 2nd respondent has refused the petitioner's request, stating that the petitioner submitted the application after a



lapse of 17 years. Furthermore, the petitioner has not submitted the requisite stamp duty and registration charges necessary for registration.

4. According to the petitioner, the respondents ought to register the sale certificate by collecting only 1% as the registration fee. However, the respondents submitted that new rules have since been framed. As per the new rules, there is no requirement for stamp duty or registration fee if the certificate issued by the Tribunal directly to the registration department for registering the same. However, if the petitioner submits the document independently, it would be treated as a sale deed, and the petitioner would then be liable to pay 5% stamp duty and 2% registration charges. The petitioner, however, contends that he is registering the sale certificate only in Book-I and, therefore, is not liable to pay any stamp duty.

5. After considering the rival submissions, this Court is of the considered opinion that if the Debt Recovery Tribunal reissues the same certificate, it can be considered a valid sale certificate. By applying the new rules, a filing fee of 3% may be collected from the petitioner, which would suffice to address the petitioner's grievance. This 3% fee is imposed pursuant to G.O.Ms.No.100, Commercial Taxes and Registration Department, dated 16.07.2015. The same is extracted hereunder:



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“The Inspector General of Registration has proposed to reduce the fee prescribed in the Table of fees under section 78 of the Registration Act, 1908 (Central Act XVI of 1908) from 11% to 3% in respect of filing of sale certificates under sections 89(2) or (4) of the said Act.

2. The Government after careful examination of the propose of the Inspector General of Registration have decided to accept the same and order accordingly. The Government direct that the Notification appended to this order shall be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 16th July 2025. ”

6. Therefore, the Debt Recovery Tribunal is directed to reissue the sale certificate within a period of two weeks from the date of receipt of a copy of the order. On such issue, the writ petitioner is directed to send the same to the Registration Department under 89 (2) or (4) of the Registration Act. The copy may be marked to the petitioner. The petitioner thereafter approached the registering officer for registering the same. The petitioner is directed to pay 3% filing fees. The said exercise shall be completed within a period of 12 weeks, from the date of receipt of a copy of the order. Since the petitioner is only registering the sale certificate limitation is not applicable.



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7. With the above observations, these Writ Petitions are allowed.

There shall be no order as to costs.

08.08.2025

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

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To

1. The District Registrar ,
District Registrar Office,
Ramanathapuram District,
Ramanathapuram.
2. The Sub-Registrar ,
Sub-Registrar Office,
Rameshwaram,
Ramanathapuram District.



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S.SRIMATHY, J.

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COMMON ORDER MADE
IN W.P(MD)Nos. 17466 to
17468 of 2025

DATED : 08.08.2025