



W.P(MD)No.18714 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 05.08.2025

CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)No.18714 of 2025

and

W.M.P(MD)No.14352 of 2025

P.Dhanalakshmi

... Petitioner

Vs.

1. The Special Deputy Collector (Stamp Duty),
Collectorate Campus,
Madurai-625 020.

2.The Sub-Registrar,
Thirumangalam Sub-Registrar Office,
Thirumangalam,
Madurai District.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned communication of the 1st Respondent in Na.Ka.No. 542/2024/A dated 13.12.2024 in respect of the petitioner's property in S.Nos.2/1, 2/3, 4/1A and 4/2C situated at Chettikulam village, Thirumangalam Taluk, Madurai District and quash the same as being illegal, arbitrary, without jurisdiction and in violation of natural justice and the



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provisions of the Indian Stamp Act, 1899 and consequently directing the Respondents to forthwith remove the impugned encumbrance entry from the Encumbrance Certificate and all connected digital records maintained by the Registration Department.

For Petitioner : Mr.S.Kanagarajan

For Respondents : Mr.G.Suriya Ananth
Additional Government Pleader

ORDER

The present Writ Petition has been filed for the issuance of a Writ of Certiorarified Mandamus, challenging the impugned communication of the 1st Respondent in Na.Ka.No. 542/2024/A dated 13.12.2024 in respect of the petitioner's property in S.Nos.2/1, 2/3, 4/1A and 4/2C situated at Chettikulam village, Thirumangalam Taluk, Madurai District and consequently directing the Respondents to forthwith remove the impugned encumbrance entry from the Encumbrance Certificate and all connected digital records maintained by the Registration Department.

2.The petitioner's husband purchased the property and registered a sale deed in Doc.No.1342/06 dated 25.02.2006. The said documents was



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registered by valuing the land as Rs.41,250/-. However the respondent has taken note of the valuation cited by the petitioner and has made an endorsement that the document was undervalued and ought to be referred under Section 47A of the Indian Stamp Act. When the deed was not released, the petitioner approached this Court in W.P(MD)No.11574 and 11575 of 2008 inter alia praying to return the documents and the same was allowed on 17.12.2008. Based on the order, the petitioner received the documents.

3. The Special Deputy Collector (Stamps) is bound to initiate proceedings under Section 47A of the Indian Stamp Act, after issuing notice to the petitioner. The said proceedings was not initiated at all. If any proceedings under Section 47A of the Indian Stamp Act ought to be initiated, then the limitation period prescribed is 5 years from the date of registration of the document.

4. In the present case, admittedly, the date of registration is on 25.02.2006. The period of limitation was already over in the year 2011 itself. But the respondents have initiated Section 47A proceedings by issuing notice on 13.12.2024. Hence, the said notice is barred by limitation. Therefore, the impugned notice is liable to be quashed. Accordingly, the same is quashed.



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5. In the result, this Writ Petition is allowed. There shall be no

order as to costs. Consequently, connected miscellaneous petition is closed.

05.08.2025

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

PJL

To

1. The Special Deputy Collector (Stamp Duty),
Collectorate Campus,
Madurai-625 020.

2.The Sub-Registrar,
Thirumangalam Sub-Registrar Office,
Thirumangalam,
Madurai District.



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S.SRIMATHY, J.

PJL

**ORDER MADE IN
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