BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.19404 of 2025

1.Dr.S.Jaikish
2.Dr.C.Geethasankari
3.Dr.K.Vijaya Prabha ... Petitioners

Vs.

1. Inspector General of Registration,
O/o.the Inspector General of Registration,
100, Santhome High Road,
Santhome,
Chennai – 600 004.

2. The District Registrar,
Court Compound,
1st Floor, Tiruchirappalli Cantonment,
Trichy – 620 001.

3. The Joint Registrar,
Trichy Joint-1,
Court Campus, Cantonment,
Trichy – 620 001. ... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in Na.Ka.No.10458/A1(A)/2024 dated 29.10.2024 issued by the second respondent and quash the same as illegal and consequently direct the third respondent to refund the excess stamp duty and registration fees amounting to a sum of Rs.26,00,110/- paid at the time of the registration of sale certificate dated 25.08.2023 registered as document No.16750 of 2023 on the file of third respondent along with interest within a time frame fixed by this Court.

For Petitioners : Mr.K.Sharath Chandran

For R-1 to R-3 : Mr.Veera Kathiravan,
Additional Advocate General,
assisted by,
Mr.G.V.Vairam Santhosh,
Additional Government Pleader.

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O R D E R

Heard both sides.

2. The writ petitioners are purchasers of the petition-mentioned property in a SARFAESI sale conducted by the authorised officer of the Indian Bank. On 15.12.2021, the sale certificate was issued. The petitioners presented the same before the registering officer. Therefore, the stamp duty was liable to be paid along with other charges. The petitioners had taken the property for a sum of Rs.72,25,000/-. However at the time of registration, the authority informed the petitioners that they will have to pay stamp

duty and registration charges on the market value of the property. The petitioners did not challenge the demand made by the registering officer. Instead, they complied with the same and paid the stamp duty and registration charges on the market value. Now they want this Court to direct the respondents to refund the excess amount paid by them.

3. I consciously refrain from quantifying the amount to be refunded to the writ petitioners. I only clarify that the writ petitioners were liable to pay the stamp duty and other charges on the sale consideration set out in the sale certificate. The authority could not have gone by the market value of the property at all.

4. The learned Additional Advocate General submitted that this writ petition is not maintainable because the petitioners paid the amount without any demur. I am not impressed with this objection. The state official cannot collect even a single pie as excess unless it is duly authorised by law. The erroneous demand was made by the state official under mistaken impression. The legal liability will not be collected as excess and it will be collected what is actually due and liable.

5. In this view of the matter, the writ petitioners are liable to pay only the consideration set out in the sale certificate. Whatsoever was paid is excess will have to be refunded to the writ petitioners expeditiously. The impugned order is interfered with to that extent. This writ petition stands allowed accordingly. No costs.

17.11.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

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To:

1. Inspector General of Registration,
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100, Santhome High Road,
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G.R.SWAMINATHAN,J.

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