



W.P(MD)No.20725 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 29.08.2025

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CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)No.20725 of 2024

S.Palanisamy

... Petitioner

Vs.

1. The District Registrar,
Palani Registration District,
Palani,
Dindigul District.

2.The Sub-Registrar,
Palani Sub-Registrar Office,
Palani,
Dindigul District

...Respondents

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus, by calling for the records pertaining to the impugned refusal slip in No.RFL/Joint-2 Sub Registrar/109/2025 dated 22.07.2025 and quash the same as illegal and consequently directing the 2nd Respondent to register the sale certificate dated 06.12.1993 in Book No.1 with regard to the subject property purchased by the petitioner through District Munsif Court, Palani by auction sale as per section 17(2)(xii) and 89(4) of the Registration Act 1908 without insisting any stamp duty and registration charges accepting the clerical error in the sale certificate with regard to the name of the village where the property is situated.



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For Petitioner : M/s.S.Deenadhayalan
For Respondents : Mr.D.Sasikumar
Additional. Govt. Pleader for R1 and R2

ORDER

The present Writ Petition has been filed for the issuance of a Writ of Certiorarified Mandamus, by calling for the recorders pertaining to the impugned refusal slip in No.RFL/Joint-2 Sub Registrar/ 109/2025 dated 22.07.2025 and quash the same as illegal and consequently directing the 2nd Respondent to register the sale certificate dated 06.12.1993 in Book No.1 with regard to the subject property purchased by the petitioner through District Munsif Court, Palani in by auction sale as per section 17(2)(xii) and 89(4) of the Registration Act 1908 without insisting any stamp duty and registration charges accepting the clerical error in the sale certificate with regard to the name of the village where the property is situated.

2. Through the impugned order, the 2nd respondent has refused the petitioner's request, stating that the petitioner submitted the application after a lapse of 32 years. Furthermore, the petitioner has not submitted the requisite stamp duty and registration charges necessary for registration.



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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 current rules, there is no requirement for stamp duty or registration fee if the certificate issued by the Tribunal is directly registered. 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 District Munsif Court, Palani 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:

“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



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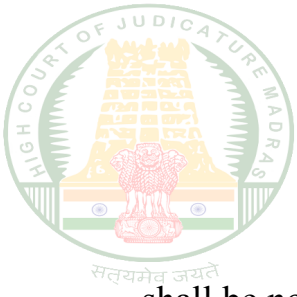


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filing of sale certificates under sections 89(2) or (4) of the said Act.

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 learned District Munsif, Palani, 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, this Writ Petition is allowed. There shall be no order as to costs.

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

PJL

To

1. The District Registrar,
Palani Registration District,
Palani,
Dindigul District.

2. The Sub-Registrar,
Palani Sub-Registrar Office,
Palani,
Dindigul District



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S.SRIMATHY, J.

PJL

**ORDER MADE IN
W.P(MD)No.20725 of 2025**

DATED :29.08.2025