BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.20650 of 2025
and
W.M.P.(MD)No.15986 of 2025

Nagarajan ... Petitioner

Vs.

1.The Inspector General of Registration,
No.100, Santhome High Road,
Chennai - 600 004.

2.The Sub Registrar,
Office of the Sub Registrar,
Kariyapatti,
Virudhunagar District. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned refusal Check Slip bearing No.RFL/Kariyapatti/2/2024 dated 02.02.2024 on the file of the 2nd respondent and quash the same and further directing the 2nd respondent to make entry in Book 1 and also to collect the Registration fee as well as stamp duty in the ratio of 5% Registration Fee and 1% of stamp duty as per the Sale Amount declared by the Official Liquidator, Madras High Court, within the time stipulated by this Court.

For Petitioner : Mr.V.Malaiyendran

For Respondents : Mr.S.Shanmugavel,
Addl. Government Pleader.

ORDER

Heard both sides.

2.The writ petitioner purchased the petition mentioned property in an auction sale conducted by the Liquidator in C.P.No.57 of 1998. Sale certificate was issued in his favour. The sale certificate was presented for registration. The grievance of the writ petitioner is that excess charges had been collected from him. He wants refund.

3.It appears that what was collected from the writ petitioner included 2% surcharge. Vide order dated 19.112025 in W.P.(MD)No.25436 of 2025 (M/s.Dugar, A Partnership Firm Vs. The Inspector General of Registration, Chennai), I held that 2% surcharge duty is not leviable on sale certificates.

4.I am inclined to adopt the said approach in this case also. In this view of the matter, the impugned refusal check slip is quashed. The sale certificate presented by the writ petitioner is yet to be registered. The respondents are entitled to collect stamp duty in terms of Article 18 of the Stamp Act as well as registration charges. They cannot however demand 2% surcharge duty on the writ petitioner. Subject to the writ petitioner paying stamp duty as set out in Article 18 and registration fees, the sale certificate shall be registered. As regards amount already paid by the petitioner, the petitioner is entitled to refund of the same by filing an appropriate application.

5.This writ petition is allowed on these terms. No costs. Consequently, connected miscellaneous petition is closed.

28.11.2025

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

1.The Inspector General of Registration,
No.100, Santhome High Road,
Chennai - 600 004.

2.The Sub Registrar,
Office of the Sub Registrar,
Kariyapatti,
Virudhunagar District.

G.R.SWAMINATHAN, J.

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W.P(MD)No.20650 of 2025

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