



W.P(MD)No.23602 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.23602 of 2025

and

W.M.P.(MD)Nos.18522 and 18525 of 2025

M.V.Muthuramalingam,
S/o.Veeramahali
Chairman,
Velammal Medical College Hospital
and Research Institute,
Anuppanadi,
Madurai District - 625 009.

... Petitioner

Vs.

- 1.The Inspector General of Registration /
Chief Controlling Revenue Officer,
No.100, Santhome High Road,
Chennai - 600 028.
- 2.The Zonal Deputy Inspector General of Registration,
O/o.The Deputy Inspector General of Registration,
Othakadai, Rajakamberam,
Madurai District - 625 107.
- 3.District Registrar (Admin.),
Madurai South, Madurai.
*(R3 is amended vide order dated 29.10.2025 in
W.M.P.(MD)No.23584 of 2025 in
W.P.(MD)No.23602 of 2025 by GRSJ).*



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4.District Registrar (Audit),
Madurai South,
O/o.District Registrar,
Othakadai, Rajakamberam,
Madurai District - 625 107.

5.The Special Deputy Collector (Stamps),
Collector Office, Madurai - 625 020.

6.The Joint Sub Registrar No.1,
Madurai South, Othakadai,
Rajakamberam,
Madurai District - 625 107.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records relating to the order passed by the 2nd respondent in his proceedings in No. 4297/A3/2025 dated 29.07.2025 confirming the order passed by the 3rd respondent in his proceedings in No. 1471/E4/2025 dated 22.05.2025 and quash the same as illegal within time stipulated period as framed by this Court.

For Petitioner : Mr.B.Saravanan, Senior Counsel
For M/s.Ajmal Associates.

For Respondents : Mr.Veerakathiravan,
Additional Advocate General,
Assisted by Mr.M.Senthil Ayyanar,
Government Advocate.



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ORDER

WEB COPY Heard both sides.

2.The petitioner herein (M.V.Muthuramalingam) purchased 5.31 ½ acres of land in Anuppanadi Village in the year 2007. The petitioner also founded a trust in the name and style of Velammal Madurai Educational Trust. The said trust purchased 5.17 acres of land in the vicinity. A medical college campus as well as an auditorium were constructed by the trust adjacent to each other. In order to perfect title for both parties, an exchange deed dated 31.03.2023 was executed between the writ petitioner herein and the said trust. As a result, the land purchased by the trust got transferred in favour of the writ petitioner and the land measuring an extent of 5.31 ½ acres purchased by the writ petitioner in his individual name was transferred to the trust.

3.Copy of the exchange deed dated 31.03.2023 which was registered as Document No.1553/2023 has been enclosed in the typed set of papers. Schedule “A” originally belonged to the trust. Schedule “B” originally belonged to the individual (writ petitioner herein). The schedules are extracted as follows:-



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“SCHEDULE – A

(Property of Velammal Medical College and Research Institute, transferred and conveyed under this Deed of Exchange to Shri.V.Muthuramalingam)

All that piece and parcel of land in

<i>S.No.</i>	<i>Extent (in cents)</i>
-----	-----
73/1	72
73/3	45
73/4A	105
73/6	6
73/6	6
73/7A	40
73/8	8
73/9	16
73/12	45
74/4	66
78/3A	59
79/4	19
80/1	30

totalling, an extent of 517 cents in Velammal Village, Anuppanadi Village, Madurai District, within the Sub-Registration District of Madurai South of Madurai.

Guideline value of the property – Rs.17,51,045/-



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SCHEDULE – B

*(Property of Shri.V.Muthuramalingam, transferred and
and conveyed under this Deed of Exchange to Velammal
Medical College and Research Institute)*

All that piece and parcel of land in

<i>S.No.</i>	<i>Extent (in cents)</i>
-----	-----
63/6	65
64/5	64
70/1B Part	45
71/1	11.25
72/3A	40
72/6	33.25
72/8	17.5
72/8	8.75
72/11A	18.5
72/11B	17
72/12	59
72/13	24.75
73/4B	104
72/4C	13.5
73/10	10

*totalling, an extent of 531.5 cents in Velammal Village,
Anuppanadi Village, Madurai District, within the Sub-
Registration District of Madurai South of Madurai.*

Guideline value of the property – Rs.17,80,525/-”



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4.In the exchange deed, it has been fairly recited that on the land owned by the writ petitioner, Medical College and Hospital has been constructed and on the land owned by the Vellammal Mdurai Educational Trust, Ida Scudder Auditorium has been constructed and used as such. However, the exchange pertained only to the land and not in respect of the building. It is true that one can alienate or exchange the land alone without touching the superstructure. But strangely, the lands that were exchanged has already lost the character of punja land. But they were valued as such and stamp duty was collected on the basis of Rs. 5 Lakhs per acre. In fact, the valuation should have been done as if they are a house site with superstructure standing thereon.

5.When the exchange deed itself admits the existence of a constructed building, the lands obviously had lost the character of agricultural land. The registering authority not only chose to register the document but also release the same. This shocks my judicial conscious. The executant of a document has to attach a separate statement to the instrument with his own assessment of the market value. The parties to the document knew very well that the lands in question are not agricultural



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lands any more. They are not even vacant lands. There is something called “passing off” in intellectual property law. Selling goods or carrying on business calculated to mislead the public into believing that goods, business etc., are another. What the parties to the impugned document have done is nothing but a fraudulent act akin to passing off. A site on which there are constructed buildings was passed off as an agricultural land. The market value which the agricultural land fetched years ago has been given as the current market value. The department informs the court that a small piece of land in the immediate vicinity was purchased for a very huge sum by one of the parties to the document. The document was deliberately and knowingly undervalued. I am however tempted to think that Thiru.Muthuramalingam was ill advised and that he was not really in the know of things. Fortunately, the fraud committed in the transaction was discovered during audit. Based on the audit note, the third respondent herein issued the impugned proceedings dated 22.05.2025. In the said proceedings, the third respondent had stated that valuation should be done at the rate of Rs.4591/- per square feet.



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6.The learned senior counsel for the writ petitioner challenges the impugned proceedings on two grounds. He points out that the impugned order has been passed without notice to the writ petitioner and that the third respondent has no jurisdiction to pass the order.

7.Both the grounds appear to be sound. But this is a fit case for invoking the theory of useless formality. But I have been spared the task of applying the said principle. This is because the learned Additional Advocate General clarifies that the impugned proceedings dated 22.05.2025 are more in the nature of an intimation to the writ petitioner and nothing else. It is clarified by the learned Additional Advocate General that proceedings under Section 47-A of the Stamp Act will be taken and that all the procedures set out in the said provision will be duly adhered to.

8.Recording the stand of the learned Additional Advocate General, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.



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9.Mr.D.Srinivasan, District Registrar (Audit), Madurai South,

Madurai District deserves appreciation and compliments for discharging his duty with a high sense of integrity.

29.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
ias/SKM

To:

- 1.The Inspector General of Registration /
Chief Controlling Revenue Officer, No.100, Santhome High Road,
Chennai - 600 028.
- 2.The Zonal Deputy Inspector General of Registration,
O/o.The Deputy Inspector General of Registration,
Othakadai, Rajakamberam, Madurai District - 625 107.
- 3.District Registrar (Admin.), Madurai South, Madurai.
- 4.District Registrar (Audit), Madurai South,
O/o.District Registrar, Othakadai, Rajakamberam,
Madurai District - 625 107.
- 5.The Special Deputy Collector (Stamps), Collector Office,
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- 6.The Joint Sub Registrar No.1, Madurai South, Othakadai,
Rajakamberam, Madurai District - 625 107.



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G.R.SWAMINATHAN, J.

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