



W.P(MD)No.24530 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 10.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.24530 of 2025

and

W.M.P.(MD)No.19245 of 2025

Revathi

... Petitioner

Vs.

1.The Inspector General of Registration /
Chief Revenue Controlling Officer,
No.100, Santhome High Road,
Chennai.

2.The Special Deputy Collector (Stamps),
Tirunelveli District, Tirunelveli.

3.The Joint Sub Registrar,
Tenkasi District,
Tenkasi.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order passed by the 2nd respondent in proceedings No.X3/350/2023 dated 30.08.2024 and quash the same as illegal, arbitrary and non-application of mind and



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consequently direct the 3rd respondent to reassess the stamp duty value by considering the petitioner's representation 31.07.2024.

For Petitioner : Ms.C.Geetha

For Respondents : Mr.M.Gangatharan
Government Advocate.

ORDER

Heard both sides.

2.The writ petitioner had purchased the petition mentioned property. The document was presented for registration. The registering authority was of the view that the property has been undervalued. Reference was made under Section 47A of the Stamp Act. Form I notice was issued. The petitioner offered objection. Thereafter, the second respondent provisionally determined the market value of the property and the duty payable. Rule 6 of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968 reads as follows:-

"6.Procedure after arriving at provisional market value.-

The Collector shall communicate a copy of his order provisionally determining the market value of the properties



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and the duty payable, to all the persons who are liable to pay the duty along with the notice in Form II and call upon the parties to lodge their objections, if any, to such determination of the market value within the time specified in the notice. The Collector shall also hear the parties on the date specified in the notice or on such other day as may be fixed by him."

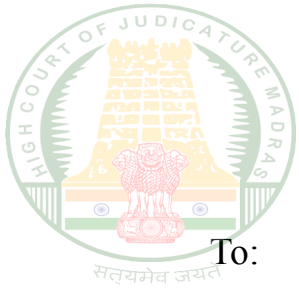
3.It is admitted by the respondents that final order has not been passed. The petitioner is directed to offer her objections within a period of two weeks from the date of receipt of a copy of this order. Thereafter, the second respondent shall hear the writ petitioner on a specific date to be fixed by him. Thereafter, final order determining the market value shall be passed under Rule 7 of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968. I have not gone into the merits of the matter.

4.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

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NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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G.R.SWAMINATHAN, J.

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