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1

W.P.(MD)NO.23874 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)Nos.23874 to 23877 of 2025 AND

W.M.P.(MD)Nos.18746 to 18749 of 2025

W.P.(MD)No.23874 of 2025

V.Sathishkumar

... Petitioner

Vs.

The Sub Registrar,
Peraiyur,
Madurai District.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, to declare the impugned reference dated 06.08.2025 made by the respondent is illegal in respect of document No.3007/2024 dated 25.07.2024 in violation of Rule 3(5) of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968.

W.P.(MD)No.23875 of 2025

B.Rajeswari

... Petitioner

Vs.

The Sub Registrar,
Peraiyur,
Madurai District.

... Respondent

1/7



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Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, to declare the impugned reference dated 06.08.2025 made by the respondent is illegal in respect of document No.3010/2024 dated 25.07.2024 in violation of Rule 3(5) of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968.

W.P.(MD)No.23876 of 2025

N.Karuppasamy

... Petitioner

Vs.

The Sub Registrar,
Peraiyur,
Madurai District.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, to declare the impugned reference dated 06.08.2025 made by the respondent is illegal in respect of document No.3008/2024 dated 25.07.2024 in violation of Rule 3(5) of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968.

W.P.(MD)No.23877 of 2025

T.Franklin Britto

... Petitioner

Vs.



The Sub Registrar,
Peraiyur,
Madurai District.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, to declare the impugned reference dated 06.08.2025 made by the respondent is illegal in respect of document No.3009/2024 dated 25.07.2024 in violation of Rule 3(5) of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968.

(in all W.Ps.)

For Petitioner : Mr.D.Sakkaravarthi

For Respondent : Mr.D.Gandhiraj,
Special Government Pleader.

* * *

COMMON ORDER

Heard both sides.

2. The writ petitioners purchased the petition-mentioned properties vide sale deed dated 15.07.2024. It was duly registered. Subsequently, on 02.05.2025, the petitioners received the impugned notices. The registering authority called upon the petitioners to pay



the deficit stamp duty by citing the audit objection.

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3. As rightly pointed out by the learned counsel for the writ petitioners, the registering authority could not have done so. Neither the statutory provision nor the rules framed therein enables the registering authority to do so.

4. On 02.05.2025, the registering authority called upon the petitioners to pay deficit stamp duty. Challenging the same, W.P. (MD)No.14349 of 2024 was filed. The writ petition was disposed of on 21.05.2025 in the following terms:-

“3. It is settled position of law that additional stamp duty or deficit stamp duty cannot be demanded as a matter of right by the concerned Sub Registrar. This is only an intimation to the writ petitioner to pay the deficit stamp duty. In case if the writ petitioner is not agreeable to the same, he need not respond to this notice. It is for the Sub Registrar to refer the matter to the Sub Collector under Section 47-A of the Indian stamp Act. In such circumstances, the order of the Sub Registrar, being not enforceable in the eye of law, no orders are called for in the writ



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6

W.P.(MD)NO.23874 OF 2025

14.10.2025

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

To:

The Sub Registrar,
Peraiyur,
Madurai District.



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7

W.P.(MD)NO.23874 OF 2025

G.R.SWAMINATHAN,J.

PMU

W.P.(MD)Nos.23874 to 23877 of 2025

14.10.2025