BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE V.LAKSHMINARAYANAN

W.P.(MD) No.25050 of 2023

M/s.Anantha Polyproducts Private Limited,
Rep. by its Managing Director,
A.Sundaralingam. ... Petitioner

Vs

1 State of Tamil Nadu,
Rep. by its Secretary,
Department of Commercial Taxes and Registration,
St.George Fort,
Chennai 600 009.

2 The Inspector General of Registration,
Santhome High Road, Santhome,
Chennai.

3 The District Registrar,
Madurai.

4 The Sub Registrar,
Office of the Sub Registrar,
Thirupparankundram,
Madurai. ... Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of a writ of certiorarified mandamus, to call for the records pertaining to the impugned communication of the 4th respondent in Na.Ka.No.260/2023, dated 06.10.2023, and quash the same and consequently direct the 4th respondent to file the Sale Certificate of the petitioner, dated 04.12.2021, in the Book No.1, without insisting for the filing fee under Schedule 4A of the Registration Act.

For Petitioner : Mr.S.Mukunth,
Senior Counsel,
for Mr.S.Mugesh.

For Respondents : Mr.R.Suresh Kumar,
Addl. Govt. Pleader.

ORDER

I heard Mr.S.Mukunth, learned Senior Counsel, appearing for Mr.S.Mugesh, for the petitioner, and Mr.R.Suresh Kumar, for the respondents.

2. The matter relates to filing of a sale certificate under SARFAESI Act,2002. A SARFAESI sale was held and the sale certificate was sent for filing under Section 89 (4) of the Registration Act,1908, on 04.12.2021. It was returned, stating that there was an order of attachment by tax department. Challenging the same, a writ petition in W.P.(MD) No.17222 of 2020 came to be filed. By an order, dated 17.07.2023, the writ petition came to be allowed and the attachment orders of the tax department were quashed.

3. Subsequently, when the document was sought to be filed, the impugned order came to be passed on 06.10.2023. Under the impugned order, the respondent had sought for stamp duty at the rate of 11%, taking into consideration the amendment issued under Article 4A of the Registration Act,1908, by G.O.Ms.No.28, Commercial Taxes and Registration (J2) Department, dated 23.03.2023. Hence, this Writ Petition.

4. When the matter was taken up for hearing, Mr.R.Suresh Kumar, on the basis of the written instructions obtained from the Sub-Registrar, points out that the document has been registered as Document No. 47/2023 on 13.12.2023. He states that the registration is subject to the orders passed in *J.Senthil Kumaraiah* v. *State of Tamil Nadu, represented by Secretary to Government, Commercial Taxes and Registration J2 Department, Chennai*, in W.P.(MD) No.8431 of 2023.

5. Mr.Mukunth relies upon an order passed by Hon'ble Mr.Justice R.Suresh Kumar in *N.C.Suresh Kumar* v. *Inspector General of Registration, Chennai, and Another*, in W.P.No.32749 of 2022, dated 14.08.2023, to urge that this issue too is covered by the orders of this Court in the said Writ Petition.

6. I have carefully considered the submissions of both sides and perused the material available on record.

7. In so far as the grievance of the petitioner that the document has not been registered, it has been addressed by the respondents themselves that the document has been registered vide Document No.47/2023 on 13.12.2023.

8. In so far as the demand of stamp duty at 11% is concerned, as rightly contended by Mr.Mukunth, the issue is settled in W.P.No.32749 of 2022, dated 14.08.2023. In paragraph No.38 of the said judgment, the learned single Judge has held that G.O.Ms.No.28, amending Article 4A, would be operative only from 23.03.2023.

9. In the light of the above, the impugned order is quashed. The fourth respondent shall return the document, if not already returned. No costs.

16.04.2025

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

dixit

To:

1 State of Tamil Nadu,
Rep. by its Secretary,
Department of Commercial Taxes and Registration,
St.George Fort,
Chennai 600 009.

2 The Inspector General of Registration,
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Chennai.

3 The District Registrar,
Madurai.

4 The Sub Registrar,
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V.LAKSHMINARAYANAN, J.

dixit

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