BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.08.2025

CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)No.26303 of 2023
and
WMP(MD)Nos.22643 & 22644 of 2023

S.Vembuammal .. Petitioners

Vs.

1. The Special Deputy Collector (Stamps),
   Tirunelveli.

2. The Sub-Registrar,
   Pettai Sub-Registrar Office,
   Tirunelveli. .. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Ceritiorari, to call for the records in impugned proceedings in Mu.Sa.X.2/1176/2014 dated Nil.11.2019 signed on 31.12.2019 and consequential proceedings of the 2nd respondent in letter No.72/2023 dated 02.03.2023 and to quash the same

For Petitioner : Mr.S.Kumar

For Respondents : Mr.G.Suriya Ananth
Additional Government Pleader

ORDER

This Writ Petition has been filed for the issuance of a Writ of Certiorari, to quash the impugned proceedings in Mu.Sa.X.2/1176/2014 dated Nil.

11.2019 signed on 31.12.2019 and consequential proceedings of the 2nd respondent in letter No.72/2023 dated 02.03.2023.

2.The brief facts are that the petitioner had purchased nanja land in Survey Nos.261, 331/4A for valuable sale consideration for Rs.1,75,000/- and presented the sale deed for registration on 01.07.2014. The 2nd respondent has registered a sale deed in Doc.No.3041 of 2014 but did not return the sale deed. The 2nd respondent vide communication dated 12.01.2018 stated that the market value is valued on Rs.51,33,405/- and there is a deficiency in stamp duty for Rs.3,47,095/- and registration fees of Rs.49,585/-. Further, it is stated if the 2/3rd of the different amount is paid under Samathana Scheme the petitioner's document would be released.

3.The 2nd respondent issued another notice on 07.02.2023 stating that the 1st respondent has determined the deficit stamp duty as Rs.2,75,387/- and the interest is payable for the same. Again on 02.03.2023, the 2nd respondent issued similar notice and directed to pay the deficit stamp duty on or before 10.02.2023, otherwise action would be taken under Revenue Recovery Act. Further, the Public Information Officer has also furnished it on 07.08.2023 and 28.08.2023. The further contention of the petitioner is that the 1st respondent has recommended to fix Rs.2150/- per square meter and thus the value was fixed as

Rs.51,33,405/-. On 15.09.2014, the 2nd respondent issued Form I and sought for response to the letter of the 2nd respondent within 21 days to one of the petitioner's vendor namely Vembuammal. On 08.11.2019, the 2nd respondent issued Form II to the said Vembuammal seeking response as to tentative value arrived at. Thereafter, on 31.12.2019, the 1st respondent issued impugned proceedings, dated 31.12.2019, stating that none appeared for enquiry and finally, they fixed Rs. 41,09,080/- as market value and the respondents have also fixed 1% interest per month. Aggrieved over the same, the present writ petition is filed.

4.The respondent has filed a detailed counter affidavit and denied the allegations stated in the writ petition. Further, it is stated that the petitioner had not appeared for enquiry, hence, the impugned order was passed, based on the report.

5.Heard the learned Counsels appearing on both sides and perused the records.

6.The primary contention of the petitioner is that the 1st respondent has issued notice to one of the vendors of the document in sale deed dated 01.07.2014 but failed to issue notice to the petitioner. The respondents submitted that notice was issued to the petitioner in Form I dated 15.09.2014 and 30.09.2019 but the petitioner did not appear in person for enquiry. The respondents had not filed any documents to substantiate that the notice was issued to the petitioner instead of the petitioner's vendor.

7.Therefore, this Court is of the considered opinion that proper notice was not served to the petitioner.

8.The next contention of the petitioner is that Rule 6 of Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968, mandates the respondent to issue order provisionally determining the market value along with notice and Form II and call upon for objections. The counter is silent regarding Form II. Therefore, from the above observations, it is evident that notice was not issued to the petitioner before passing the impugned order. Therefore, there is violation of principles of natural justice.

9.Therefore, the impugned orders are quashed and the respondents are directed to issue notice to the petitioner and are strictly directed to follow Rule 6 and other procedural formalities and thereafter, pass orders in accordance to law. The said exercise shall be completed within a period of 6 months from the date of receipt of a copy of this order.

10.With the above said observations, the writ petition is allowed. No costs.

Consequently, connected miscellaneous petitions are closed.

08.08.2025

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

Tmg

To

1. The Special Deputy Collector (Stamps),
   Tirunelveli.

2. The Sub-Registrar,
   Pettai Sub-Registrar Office,
   Tirunelveli.

S.SRIMATHY, J.

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ORDER MADE IN
W.P(MD)No.26303 of 2023

DATED : 08.08.2025