



W.P(MD)No.29434 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 16.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.29434 of 2025

and

W.M.P.(MD)Nos.22747 and 22749 of 2025

Sri Balaji Vidyapeeth,
SBV Campus,
Pillaiyarkuppam,
Pondicherry – 607 402,
Rep.by Project Coordinator,
N.Prabbakaran.

... Petitioner

Vs.

1.The District Registrar,
O/o.The District Registrar,
Othakadai,
Madurai North.

2.The Sub Registrar,
O/o.The Sub Registrar,
Vilangudi,
Vilangudi Bit II,
Madurai District.

... 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 of the 2nd respondent in refusal check slip in RFL/VILANGUDI/77/2025 dated



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09.10.2025 and quash the same and subsequently directing the 2nd respondent to register the document presented by the petitioner on 07.10.2025 without insisting for excess rate of stamp duty and registration fees other than 5% and 1% respectively.

For Petitioner : Mr.B.Saravanan, Senior Counsel,
For Mr.S.Ramsundarvijayraj.

For Respondents : Mr.G.V.Vairam Santhosh,
Addl. Government Pleader.

ORDER

Heard both sides.

2.The petition mentioned property belonged to Disk Assert Promoters India Limited. The said company was liquidated. The Court appointed administrator sold the petition mentioned property in an auction sale on 16.06.2021. The petitioner turned out to be the highest bidder. The bid made by the writ petitioner was confirmed by High Court on 10.07.2025 in W.M.P.No.42928 of 2024. Sale certificate was issued in favour of the writ petitioner on 31.07.2025. It was forwarded to the registering authority for filing under Section 89(4) of the Registration



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Act. The writ petitioner as purchaser of the petition mentioned property wanted to have the document registered. When the document was presented, the registering authority informed the petitioner that the petitioner has to pay stamp duty at the rate of 7% and registration charge at the rate of 2%. Challenging the stand of the registering authority, this writ petition has been filed.

3.The learned senior counsel for the writ petitioner points out that originally, the stamp duty was collected only at the rate of 5% and registration charge only at the rate of 1%. It was enhanced by the government by Inspector General of Registration vide Circular dated 07.07.2023 by relying on G.O.(Ms)No.69 Commercial Taxes and Registration Department dated 07.07.2023. This enhancement was stayed by the Hon'ble Division Bench since it was found to have the effect of nullifying a Court verdict. The resultant position is that the presentant has to pay stamp duty and registration charge at the rate of 5% and 1% respectively. Upon the petitioner doing so, the registering authority is directed to register the document and release the same subject to fulfilment of other usual formalities.



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4.I have held vide order dated 23.09.2025 in W.P.(MD)No.1064 of 2025 that the registering authority is bound by the valuation set out in the sale certificate and that Section 47A of the Indian Stamp Act cannot be invoked for making any reference on the ground of undervaluation. It is however made clear that the liability of the writ petitioner to pay any further stamp duty and registration charge would depend upon the outcome of the writ petition filed before the Hon'ble Division Bench. This liability will run with the land.

5.In this view of the matter, the impugned refusal check slip is quashed and the writ petition is allowed on these terms. No costs. Consequently, connected miscellaneous petitions are closed.

16.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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Note : Issue order today (24.10.2025)



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To:
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O/o.The Sub Registrar,
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Vilangudi Bit II,
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G.R.SWAMINATHAN, J.

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