



**W.P(MD)No.31888 of 2025**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

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**DATED : 10.11.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P(MD)No.31888 of 2025**

**and**

**W.M.P(MD)Nos.25075 & 25077 of 2025**

S.A.K.Mohammed Sulthan

... Petitioner

Vs.

1.The Deputy Collector Stamps /  
Collector,  
Tuticorin District,  
Tuticorin.

2.The Sub Registrar,  
Kayalpattinam,  
Tuticorin District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the impugned proceedings of the second respondent in Letter No. Dated 09.07.2024 relating to Document No.904/2023 on the file of the 2nd Respondent is concerned and quash the same as illegal.



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For Petitioner : Mr.M.Mahaboob Athiff  
For Respondents : Mr.S.Shanmugavel  
Additional Government Pleader

### **ORDER**

Heard both sides.

2.The writ petitioner is a party to the petition mentioned document. It was executed by the petitioner on 02.03.2023. It was registered as Document No.904/2023 and released. Subsequently, the audit wing of the Registration Department appears to have raised an objection that the property had been undervalued. Based on the audit objection, the registering authority raised the impugned demand calling upon the petitioner to pay the deficit stamp duty and the resultant registration charges. This demand is challenged in the writ petition on the ground of lack of jurisdiction.

3.It is well settled that only under Section 47A of the Stamp Act, the issue of valuation can be gone into. The registering authority has no



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jurisdiction to determine the market valuation of the property. It is only the Special Deputy Collector (Stamps) who alone can do so after adhering to and following the procedures set out under Section 47A of the Act. In this case, such a procedure was not at all adopted. Based on the audit objection, the impugned demand has been raised. This is evident from the very face of the record. The impugned demand is therefore quashed as one lacking in jurisdiction.

4.This Writ Petition is allowed accordingly. No costs.  
Consequently, connected miscellaneous petitions are closed.

**10.11.2025**

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

To

1.The Deputy Collector Stamps /  
Collector,  
Tuticorin District,  
Tuticorin.

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**G.R.SWAMINATHAN, J.**

MGA

2.The Sub Registrar,  
Kayalpattinam,  
Tuticorin District.

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