



W.P(MD)No.31889 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 10.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31889 of 2025

M.S.Sheikh Fathima

... 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 Declaration, declaring the demand of differential stamp duty made by the 2nd respondent by proceedings dated 02.07.2024 in respect of the sale deeds executed by the petitioner vide Document Nos.4, 45, 492, 522, 562, 1005, 1006, 1335, 1402 and 1404 of 2022 registered on the file of the 2nd respondent are concerned as illegal and unenforceable and consequently void.



W.P(MD)No.31889 of 2025

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 in the year 2022. It was registered as Document Nos.4, 45, 492, 522, 562, 1005, 1006, 1335, 1402 and 1404 of 2022 and released. Subsequently, the audit wing of the Registration Department appears to have raised an objection that the properties 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



W.P(MD)No.31889 of 2025

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.

10.11.2025

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

To

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Tuticorin.

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3/4



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W.P(MD)No.31889 of 2025

G.R.SWAMINATHAN, J.

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W.P(MD)No.31889 of 2025

10.11.2025