BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34387 of 2025

Nicholas Kaviarasu ... Petitioner

Vs.

The Sub Registrar,
Thoothukudi Joint I,
Thoothukudi District. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the records relating to the impugned Refusal / Check Slip issued by the respondent in Refusal Number:RFL/1 Joint Sub Registrar Thoothukudi/211/2025 dated 17.11.2025 and quash the same as illegal and consequently direct the respondent to register the sale deed dated 26.08.2025 submitted by the petitioner.

For Petitioner : Mr.R.J.Karthick

For Respondent : Mr.G.V.Vairam Santhosh
Additional Government Pleader

ORDER

Sale deed dated 26.08.2025 was executed in favour of the writ petitioner by one Sundarraj. It was presented for registration. Registration was refused citing the attachment made in O.S.No.83 of 1997 on the file of the Sub Court, Tuticorin and the attachment made at the instance of the Income Tax Department.

2.The learned counsel appearing for the writ petitioner challenges the stand of the registering officer by relying on the decision reported in ***2016 (3) CTC 493 (S.Praveen Bohra Vs Joint – I Sub Registrar)***. A learned Judge of this Court had held that the order of attachment cannot be a bar to register a document and that sale of the attached property cannot be construed as illegal sale. He points out that this decision was followed in W.P.No.27642 of 2021 (C.P.Arul Prakash Vs The District Registrar (Registration Department) & another) dated 22.12.2021 and in W.P(MD)No.15639 of 2025 (Bose Vs The District Registrar & another) dated 09.07.2025.

3.With utmost respect, I am not able to follow the aforesaid decisions. This is for the reason that Section 22(B) was introduced into the Registration Act, 1908 vide Tamil Nadu Act 41 of 2022 with effect from 16.08.2022. Section 22(B) provides that the registering officer shall refuse to register any document relating to transfer of immovable property by way of sale, gift, lease or otherwise, which is attached permanently or provisionally by a competent authority under the Central Act or State Act for the time being in force or any Court or Tribunal. The expression used is "shall refuse to register". The mandate is statutory and is cast upon the registering officer. Therefore, the registering officer cannot register any document that has been attached. Of course, the attachment should have been made either permanently or provisionally by a competent authority under the Central Act or State Act or by any Court or Tribunal. In the case on hand, there is an attachment issued by the Court concerned and also an attachment order issued by the authority under the Income Tax. Therefore, the registering authority was justified in declining to register the document.

4.I therefore decline to quash the impugned refusal check slip. However, it is seen that the attachment was made way back in the year 1999. More than 26 years have lapsed. It appears to be a money suit. Even if a decree had been obtained, EP should have been filed within 12 years. In view of the shear lapse of time, it is declared that the attachment made in O.S.No.83 of 1997 on the file of the Sub Court, Tuticorin stands raised. Thus, the first impediment for registering the document no longer survive.

5.However, the attachment made by the Income Tax Department is still holding good. The petitioner states that he is ready to settle the dues payable to the Income Tax Department also. The petitioner is therefore permitted to approach the Income Tax Department for obtaining “No Objection Certificate” in this regard.

6.The jurisdictional Income Tax Officer is called upon to respond to the requisition made by the writ petitioner. The Income Tax Department may not have any objection for issuing “No Objection Certificate” and raise the attachment made by them, if their dues are settled. After the petitioner obtains “No Objection Certificate” from the

Income Tax Department, the document can be re-presented and then it shall be registered.

7.This Writ Petition is disposed of accordingly. No costs.

27.11.2025

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

To

The Sub Registrar,
Thoothukudi Joint I,
Thoothukudi District.

Copy to

The Sub Court, Tuticorin.

G.R.SWAMINATHAN, J.

MGA

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