IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.02.2026

CORAM

THE HONOURABLE MR.JUSTICE **SENTHILKUMAR RAMAMOORTHY**

W.P.No.5349 of 2026
and
W.M.P.Nos.5860 and 5861 of 2026

1. M.Rajiv

2. M/s.Neelanchal Realtors LLP,
Rep.by its Authorized Person,
Mr.S.R.Karthik,
4th Floor, Salarpuria Windsor,
No.3, Ulsoor Main Road,
Bangalore – 560 042. .. Petitioners

vs

1. The Inspector General of Registration,
Santhome, Chennai – 600 028.

2. The District Registrar,
Coimbatore (South),
Singapore Plaza, Cross Cut Road,
Coimbatore – 641 009.

3. The Sub-Registrar,
Peelamedu,
Ground Floor, Kamaraj Road,
Red Fields, Puliakulam,
Coimbatore – 641 018. .. Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus, to call for the records of the 2nd respondent in Na.Ka.No.2094/A1/2025 dated 22.10.2025 read with the certificate issued under S.33-A of the Indian Stamp Act, 1899, quash the same and consequently direct the respondents to cancel the charge reflected in the Supplemental Construction Agreement dated 08.11.2022 registered as Document No.5107 of 2022 on the file of the 3rd respondent.

For Petitioners	:	Mr.Sundar Narayan
For Respondents	:	Mr.U.Baranidharan Special Government Pleader

ORDER

Construction agreement dated 05.03.2020 between the first petitioner and the second petitioner was registered upon payment of stamp duty and registration fees. Because the construction period exceeded the time originally envisaged, there was an increase in the cost of construction. In respect of such increase in cost of construction, supplemental construction agreement dated 08.11.2022 was executed by and between the first and second petitioners. Such supplemental construction agreement was also stamped and registered. In relation thereto, by invoking Section 33-A of the Indian Stamp Act, 1899, pursuant to show cause notice dated 01.07.2025, impugned order dated 22.10.2025 was issued by the second respondent.

2. Contending that stamp duty and registration fees were paid in respect of the original construction price under agreement dated 05.03.2020 and on the increased construction price under

supplemental construction agreement dated 08.11.2022, learned counsel for the petitioners submits that Section 5 of the Indian Stamp Act was erroneously invoked. He relies on the judgment of the Supreme Court in *Board of Revenue Vs. Arthur Paul Benthall [(1995) 2 SCC 195]* to buttress the above contention.

3. Mr.U.Baranidharan, learned Special Government Pleader, accepts notice for all the respondents. After pointing out that impugned order dated 22.10.2025 is a speaking order, he submits that an appeal lies before the Inspector General of Registration under Section 33-A(3) of the Indian Stamp Act.

4. Section 33-A of the Indian Stamp Act enables recovery of deficit stamp duty payable in cases where proper stamp duty has not been paid or has been insufficiently paid. In the case at hand, proceedings were initiated under this provision on the basis that stamp duty has been insufficiently paid. After hearing both the petitioners herein, it appears that a speaking order has been issued. Section 33-A(3) enables a person aggrieved by the order of the Registrar to appeal to the Chief Controlling Revenue Authority. Given that the matter relates to alleged insufficiency in the stamp duty paid earlier by the petitioners, it is appropriate that the appellate authority adjudicates the matter.

5. For reasons aforesaid, this writ petition is disposed of by granting leave to the petitioners to approach the Inspector General of Registration by way of appeal under Section 33-A(3) of the Indian Stamp Act. If an appeal were to be preferred within thirty days from the date of receipt of a copy of this order, the appellate authority shall receive and dispose of the same on merits without going into the question of limitation. Such appeal shall be disposed of within a maximum period of two months therefrom, after providing a reasonable opportunity to the petitioners. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

24.02.2026

Index:Yes/No
Neutral Citation:Yes/No
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To

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   Santhome, Chennai – 600 028.

2. The District Registrar,
   Coimbatore (South),
   Singapore Plaza, Cross Cut Road,
   Coimbatore – 641 009.

3. The Sub-Registrar,
   Peelamedu,
   Ground Floor, Kamaraj Road,
   Red Fields, Puliakulam,
   Coimbatore – 641 018.

SENTHILKUMAR RAMAMOORTHY,J.

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