IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WMP No. 8847 of 2026
in
WP No. 8172 OF 2026

Sri Kauvery Medical Care (India) Limited
TVH Beliciaa Tower-II, 7th Floor, MRC Nagar,
1st Lane, Raja Annamalaipuram,
Chennai-600 028, Tamil Nadu,
Rep. by its Authorised Signatory Manikandan, J.

..Petitioner(s)

Vs

1. Inspector General of Registration
   100 Santhome High Road,
   Chennai-600 028.

2. The Deputy Inspector General of Registration
   Chennai Zone,
   Nandanam, Chennai-600 035.

3. The Sub Registrar,
   Purasawalkam, Chennai.

..Respondent(s)

To pass an interim direction to respondent No.3, directing respondent No.3 to forthwith register and release the sale seed dated December 15, 2025 kept pending for registration as Document No.P65/2025 before respondent No.3, pending disposal of the writ petition.

For Petitioner(s):	Mr.PH.Arvind Pandian, SC for Mr.Edward James
For Respondent(s):	Mr.U.Baranidharan, SGP

ORDER

This Writ Petition has been filed challenging the impugned order dated 28.01.2026 passed by the second respondent calling upon the petitioner to pay stamp duty of Rs.9,93,34,280/- and registration charges of Rs.2,83,81,230/-. The aforesaid levy has been made by the second respondent based on G.O.Ms.No.131, Commercial Taxes and Registration Department, dated 01.12.2023. The said G.O. pertains to payment of stamp duty on composite value, i.e., for undivided share of land and the building.

2. The petitioner has raised several grounds in this writ petition challenging the impugned order, as, according to them, the levy of stamp duty and registration fee on the composite value for the undivided share of the land and the building is arbitrary and illegal, and it does not apply to a hospital.

3. On the last hearing date, i.e., on 04.03.2026, when the matter came up for admission, the learned Senior counsel for the petitioner was directed to get instructions as to whether the petitioner is willing to pay the demanded amount under protest to the respondents subject to the result of this writ petition. The learned Special Government Pleader appearing for the respondents was also directed to inform this Court the amount payable by the petitioner as per the impugned order.

4. Today, when the matter is taken up for hearing, the learned Senior counsel for the petitioner has filed a memo dated 11.03.2026 on behalf of the petitioner. As seen from the said memo, the petitioner is willing to pay the demanded amount as per the impugned order to the respondents under protest, subject to the result of this writ petition.

5. The petitioner claims that the amount demanded by the respondents under the impugned order is an additional demand made by the respondents. However, the learned Special Government Pleader appearing for the respondents would submit that it is not an additional demand. But, it is a demand made only based on G.O.Ms.No.131, Commercial Taxes and Registration Department, dated 01.12.2023.

6. This Court is not going into the merits of the respective contentions of the parties at this stage. Unless a counter affidavit is filed by the respondents in the main writ petition, the contentions of the respective parties cannot be decided by this Court. The petitioner also contends that due to the non-release of the document by the respondents, they are put to irreparable loss and hardship.

7. This Court, after giving due consideration to the memo filed by the petitioner dated 11.03.2026, is of the considered view that no prejudice will be

caused to the respondents if the petitioner is directed to deposit the demand made by the respondents pursuant to the passing of the impugned order without prejudice to the their rights and contentions in the main writ petition, where they have challenged the impugned order by raising a ground that G.O.Ms.No.131, Commercial Taxes and Registration Department, dated 01.12.2023. does not apply to a hospital, as it is rendering a public utility service. The question of whether the demand made by the respondents is an additional demand or not, is left open by this Court to be decided in the main writ petition, after filing of the counter affidavit by the respondents. Therefore, this Court, in the interest of justice, and to balance the interest of the petitioner and the respondents, disposes this writ miscellaneous petition in the following manner:-

(a) The petitioner is directed to pay a sum of Rs.9,93,34,280/- towards stamp duty; and Rs.2,83,81,230/- towards registration fee, under protest, within a period of six weeks from the date of receipt of a copy of this order, without prejudice their rights and contentions in the main writ petition, so as to enable them to obtain release of the sale deed dated 15.12.2025 pending as Document No.P65/2025.

(b) On receipt of the aforesaid sum, the third respondent shall register the sale deed dated 15.12.2025 pending as Document No.P65/2025, if it is otherwise in order, and release the said document to the petitioner immediately thereafter.

(c) It is made clear that the payment made by the petitioner pursuant to this order is returnable to the petitioner in case the petitioner succeeds in the main writ petition.

(d) It is further made clear that no further extension of time can be granted to the petitioner for paying the aforesaid amount.

Post the main writ petition for counter on 08.07.2026.

11-03-2026

Neutral Citation: Yes/No
RKM

To

1. Inspector General of Registration
   100 Santhome High Road,
   Chennai-600 028

2. The Deputy Inspector General of Registration
   Chennai Zone,
   Nandanam, Chennai-600 035.

3. The Sub Registrar, Purasawalkam
   Chennai.

ABDUL QUDDHOSE, J.

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