



WEB COPY

WP No. 12679 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 12679 of 2026

M/s.Jaiswal Sangha Chennai
Rep by its president and Authorised Signatory,
Mr Kali Prasad Shaw,
New No 86 Armenian Street,
Chennai 600 001

..Petitioner(s)

Vs

1. The Inspector General of Registration
Office of the IGR, Tamil nadu,
Santhome High Raod, Raja Annamalipurm,
Chennai 600 028.
2. The Sub Registrar
Office of the Sub Registrar,
Madhavaram 600 060
3. The District Registrar
North Chennai,
Chennai 600 001

..Respondent(s)

Writ petition is filed under Article 226 of the Constitution of India seeking for issuance of a writ of certiorarified mandamus to call for the entire records pertaining to the impugned order dated 16.09.2024 by the 2nd respondent and to quash the same and consequently direct the 2nd respondent to hold proper and fresh proceedings within the time frame as fixed by this court.

For Petitioner(s): Mr.Rajeswaran

For Respondent(s): Mr.U.Baranidharan, SGP



ORDER

The petitioner has challenged the impugned order dated 16.02.2026 passed by the second respondent calling upon the petitioner to pay the deficit stamp duty in respect of the sale deed standing in the name of the petitioner. The impugned order came to be passed based on the internal audit of the Registration Department.

2. The petitioner has challenged the impugned order on the ground of violation of the principles of natural justice. According to the petitioner, without any notice and without granting any opportunity of hearing, the second respondent has passed the impugned order.

3. Mr.U.Baranidharan, learned Special Government Pleader, accepts notice on behalf of the respondents, and on instructions, submits that the respondents have decided to refer the document presented by the petitioner for registration for proper valuation of the stamp duty as per the provisions of Section 47-A(3) of the Indian Stamp Act, 1899.

4. In view of the above said submission of the learned Special Government Pleader for the respondents, the impugned order dated 16.02.2026 passed by the second respondent has to be quashed. Necessarily, whenever a matter is referred for proper valuation of stamp duty under Section 47A of the



Indian Stamp Act, a party, who had presented the document for registration, will have to be afforded an opportunity of hearing.

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5. Accordingly, the impugned order dated 16.02.2026 passed by the second respondent is quashed and liberty is granted to the second respondent to refer the document standing in the name of the petitioner to the Collector for proper valuation of the stamp duty as per the provisions of Section 47A of the Indian Stamp Act. However, it is made clear that the petitioner will have to be afforded an opportunity of hearing and should be allowed to raise all the objections with regard to the additional claim of stamp duty made by the second respondent in the Section 47-A application, and only after giving due consideration to the objections raised by the petitioner, the competent authority can adjudicate the dispute under Section 47-A of the Indian Stamp Act with regard to the valuation of stamp duty, in respect of the document standing in the name of the petitioner.

With the aforesaid directions, this writ petition is disposed of. No Costs. W.M.P.No.13845 of 2026 is ordered. W.M.P.No.13847 of 2026 is closed.

06-04-2026

Neutral Citation: Yes/No
RKM



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ABDUL QUDDHOSE, J.

RKM

To

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