



WEB COPY

WP No. 12882 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 12882 of 2026

and W.M.P. No.14082 of 2026

P.Balakrishnan

..Petitioner(s)

Vs

1. The Inspector General Registrar cum-
Chief controlling Revenue Authority,
No. 100 Santhome High Road,
Pattinapakkam, Foreshore Estate,
Chennai 28.
2. The District Registrar,
Ariyalur District 621 704.
3. The Sub Registrar
Kolakkanatham,
Ariyalur Taluk & District.
4. The Joint Sub Registrar I,
Ariyalur Taluk & district.
5. The Joint Sub Registrar II
Ariyalur Taluk & District.

..Respondent(s)

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Mandamus, directing the 1st respondent, Inspector



General Registrar cum Chief Controlling Revenue Authority to consider the petitioner's appeal dated 18.07.2024 for hearing against the impugned proceedings vide Na.Ka.No. 7204/ B.1/ 2019 dated 29.07.2021 passed by the District Registrar, 2nd respondent herein followed by the letter issued by the Sub registrar, Kolakkantham, 3rd respondent herein, vide letter No. 26/2024 dated 12.02.2024, which was sent through speed post, pending on the file of the 1st respondent and to dispose of the same within stipulated time.

For Petitioner(s): Ms.Usha Ramman

For Respondent(s): Mr.U.Baranidharan,
Special Government Pleader

ORDER

This Writ Petition has been filed seeking for a limited relief. The petitioner seeks for an early disposal of the petitioner's appeal dated 18.07.2024, pending on the file of the 1st respondent. Aggrieved by the proceedings of the 2nd respondent dated 29.07.2021, the aforesaid appeal dated 18.07.2024 was filed by the petitioner before the 1st respondent.

2.The petitioner has been called upon to pay the deficit stamp duty. According to the petitioner, he is not liable to pay the deficit stamp duty as claimed by the respondents, since the settlement deed was executed within the family members i.e., the petitioner had executed the settlement deed only in favour of his biological sister. The respondents have treated the settlement deed



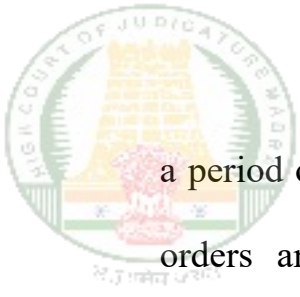
as conveyance for the purpose of stamp duty valuation under the Indian Stamp Act, 1899.

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3. On a *prima-facie* consideration, this Court finds that the settlement between the brother and sister is a settlement entered into between the family. However, it is made clear that it is for the 1st respondent to take a final decision on merits and in accordance with law on the petitioner's appeal dated 18.07.2024 with regard to whether the settlement deed was executed by the petitioner within the family or outside the family.

4. The learned counsel for the petitioner submits that a direction may be issued to the 1st respondent to dispose of the petitioner's appeal dated 18.07.2024 within a time frame to be fixed by this Court and till final orders are passed, a direction may be issued to the respondents not to take coercive steps against the petitioner for recovery as claimed by the respondents towards deficit stamp duty.

5. Accordingly, this Writ Petition is disposed of by directing the 1st respondent to dispose the petitioner's appeal dated 18.07.2024 on merits and in accordance with law and by adhering to the Principles of natural justice, within



a period of 12 weeks from the date of receipt of a copy of this order. Till final orders are passed by the 1st respondent in the petitioner's appeal dated 18.07.2024, the respondents shall not take any coercive steps against the petitioner for recovery of the deficit stamp duty. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

06-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

GSA

To

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ABDUL QUDDHOSE, J.

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