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WP Nos. 13455, 13457, 13461, 13463 & 13467 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

**WP Nos. 13455, 13457, 13461, 13463 & 13467 of 2026
and W.M.P. Nos.14677, 14682, 14694, 14696 & 14701 of 2026**

Evita Constructions Private Limited
Rep by its Director / Authorised Signatory
Mr.S.Rajesh,
Having registered Office at 1st floor, Olympia,
Central Avenue, Hiranandani Gardens,
Powai, Mumbai- 400 076.
Having Office at
Thriveni Academy School Road,
Thriveni Nagar, Oragadam,
Kanchipuram- 603 204.

..Petitioner in all W.Ps.

Vs

1. The Inspector General of Registration
100, Santhome High Road,
Raja Annamalaipuram,
Chennai- 600 028.
2. The District Registrar (Administration)
Chengalpattu,
Arasu Nagar, Thandavaraya Nagar,
Orikkai, Chengalpattu-631 502.
3. The Sub-Registrar
Chengalpattu Joint - II,
Kanchipuram High Road,
Natham, Chengalpattu-603002.

..Respondents in all W.Ps.



PRAYER in W.P.No.13455/2026– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, to call for the records of the impugned letter of the 3rd respondent bearing No.123/2026 dated 25.03.2026 and to quash the same as illegal.

PRAYER in W.P.No.13457/2026– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, to call for the records of the impugned letter of the 3rd respondent bearing No.123-1/2026 dated 25.03.2026 and to quash the same as illegal.

PRAYER in W.P.No.13461/2026– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, to call for the records of the impugned letter of the 3rd respondent bearing No.165/2026 dated 17.03.2026 and to quash the same as illegal.

PRAYER in W.P.No.13463/2026– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, to call for the records of the impugned letter of the 3rd respondent bearing No.123-2/2026 dated 25.03.2026 and to quash the same as illegal.

PRAYER in W.P.No.13467/2026– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, to call for the records of the impugned letter of the 3rd respondent bearing No.164/2026 dated 17.03.2026 and to quash the same as illegal.

(In all W.Ps)

For Petitioner(s): Mr.K.Sharath Chandran

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



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COMMON ORDER

These Writ Petitions have been filed challenging the impugned refusal check slips dated 25.03.2026, 25.03.2026, 17.03.2026, 25.03.2026 and 17.03.2026, issued by the 3rd respondent refusing to register the order of amalgamation presented by the petitioner on the ground that the petitioner is liable to pay 7% stamp duty instead of 2% paid by the petitioner. The respondents have treated the amalgamation order as conveyance. However, the petitioner contends that as per the circular issued by the Inspector General of Registration dated 09.09.2024, the petitioner is liable to pay only 2% stamp duty.

2. According to the petitioner, the learned Single Judge of this Court, by an order dated 17.04.2026 passed in W.P.No.17059, 17061 & 19636 of 2024, has held that the deduction in stamp duty will be applicable to amalgamation orders passed by the High Court or the NCLT under Section 233 and Rule 25(5) of the Companies Act, 2013. Therefore, according to the petitioner, the stamp duty paid by the petitioner at the rate of 2% is the correct stamp duty. However, in the impugned orders, the stand taken by the petitioner has been rejected by the respondents who have impounded the said documents presented by the



petitioner for registration on the ground of insufficient stamp duty. Admittedly, the contentions of the petitioner as raised in this Writ Petition have not been considered by the respondents in the impugned orders. The petitioner was also not afforded an opportunity of hearing by the respondents before passing the impugned order.

3. Since the petitioner was not afforded an opportunity of hearing by the respondents, this Court is of the considered view that the contentions of the petitioner as raised in this Writ Petition will have to be considered by the 2nd respondent before taking a final decision as to whether the stamp duty paid by the petitioner at the rate of 2% is correct or not. This Court is not expressing any opinion on the merits of the respective contentions.

4. Accordingly, these Writ Petitions are disposed of by directing the petitioner to submit a written explanation along with supporting documents to the 2nd respondent as to why there is no legal impediment for the 2nd respondent to register the amalgamation orders presented by the petitioner for registration, which were passed under Section 233 of the Companies Act, 2013, on payment of 2% stamp duty as per the Circular dated 09.09.2024, passed by the Inspector General of Registration, within a period of one week from the date of receipt of



the copy of this order. On receipt of the said written explanation along with supporting documents within the stipulated time, the 2nd respondent shall take a final decision as to whether stamp duty paid by the petitioner for amalgamation orders passed under Section 233 of the Companies Act, 2013, is the correct stamp duty and if the same is found to be correct, the 2nd respondent shall direct the 3rd respondent to register the amalgamation orders passed under Section 233 of the Companies Act, within a period of four weeks thereafter. In case, if the 2nd respondent decides to refuse the registration of the amalgamation orders on account of insufficient stamp duty paid by the petitioner, the 2nd respondent shall pass a speaking order after giving due consideration to the written explanation submitted by the petitioner and the supporting documents produced by them. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

15-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GSA
To

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



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WP Nos. 13455, 13457, 13461, 13463 & 13467 of 2



ABDUL QUDDHOSE, J.

GSA

2. The District Registrar (Administration)
Chengalpattu,
Arasu Nagar, Thandavaraya Nagar,
Orikkai,
Chengalpattu-631 502.
3. The Sub-Registrar
Chengalpattu Joint II,
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