



WEB COPY

WP No. 13510 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 13510 of 2026

R.Nagaraj

..Petitioner(s)

Vs

1. The Secretary to the Government
Commercial Taxes and Registration
Department,
Secretariat, Fort St. George,
Chennai- 600 005.
2. The Inspector General of Registration
Office of the Inspector General of Registration,
100 Santhome High Road,
Santhome, Chennai-600 004.
3. The Registrar (Administration)
The District Registrar Office,
Nerupperichal,
Tiruppur-641 602.
4. The Sub Registrar
Kangayam Sub- registrar Office,
No.8, Taluk Office Campus,
Kangayam-638701.

..Respondent(s)

Directing the respondent to refund the excess 2 percent stamp duty of Rs.5,95,500/- and 3 percent registration charges of Rs.8,85,750/- Collected for the registration of the Doc. No. 3016/2021 on the file of the 4th respondent within such period as may be prescribed by this Honble court by following the due process of law.



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For Petitioner(s):

Mr.Balaji Thirumoorthy

For Respondent(s):

Mr.P.Harish

Govt Advocate

Order

This writ petition has been filed to direct the respondents to refund the amount of Rs.5,95,500/- towards 2% stamp duty and Rs.8,85,750/- towards 3% registration charges collected from the petitioner at the time of registration of document No.3016/2021.

2.According to the petitioner, erroneously, the aforesaid amounts were collected by the registration department at the time of registration of document No.3016/2021. According to the petitioner, for registration of the sale certificate, the petitioner is not liable to pay the aforesaid amounts, but despite the same, the respondents have collected the same from the petitioner. The petitioner had submitted a representation on 27.11.2025 to the respondents requesting for refund of the excess stamp duty and registration charges, referred to supra. Since the said representation has not been considered, the petitioner has filed this writ petition.

3.Mr.P.Harish, learned Government Advocate accepts notice on behalf of the respondents.



4.No prejudice would be caused to the respondents if the petitioner's representation, as stated supra, is considered, on merits and in accordance with law, within a time frame to be fixed by this Court.

5.This Court is not expressing any opinion on the merits of the petitioner's representation.

6.For the foregoing reasons, this writ petition is disposed of by directing the third respondent to pass final orders, on merits and in accordance with law on the petitioner's representation dated 27.11.2025 seeking for refund of the alleged excess amount of Rs.5,95,500/- paid towards 2% stamp duty and Rs.8,85,750/- paid towards 3% registration charges, within a period of 12 weeks from the date of receipt of a copy of this order. No costs.

08-04-2026

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

VGA



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ABDUL QUDDHOSE J.

VGA

To

1. The Secretary to the Government
Commercial Taxes and Registration Department,
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2. The Inspector General of Registration
Office of the Inspector General of Registration,
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