



W.P.No.48124 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.04.2026

CORAM :

THE HON'BLE MR. JUSTICE **ABDUL QUDDHOSE**

W.P.No.48124 of 2025
and
W.M.P.Nos.53777 & 53778 of 2026

K.R.Shanmuga Sundaram

... Petitioner

Vs.

1. Inspector General of Registration,
No.100, Santhome High Road,
Raja Annamalaipuram,
Chennai – 600 028.

2. The District Registrar,
Office of the District Registrar,
Salem District.

3. Joint I Salem West – SRO,
Salem District.

4. G.Rajkumar
5. Manjuladevi

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records of the 3rd respondent in his Final Notice dated 22.10.2025 in pending document No.43/2025, and to quash the same as being illegal and unsustainable in law and for a consequential direction to the respondents to register the Cancellation Deed dated 15.09.2025 in



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Pending Document No.43/2025 on the file of the 3rd respondent in accordance with the Lok Adalat Award dated 13.09.2025, without treating it as a fresh conveyance and thus without insisting on stamp duty payable on a conveyance deed.

For Petitioner : Ms.N.Kavitha Rameshwar

For Respondents : Ms.A.Bakkiya Lakshmi
Government Advocate [R1 to R3]
No appearance [R4 & R5]

ORDER

This Writ Petition has been filed challenging the impugned final notice, dated 22.10.2025 issued by the 3rd respondent calling upon the petitioner to pay the deficit stamp duty in respect of the Lok Adalat Award, dated 13.09.2025 and cancellation deed, dated 15.09.2025 presented by the petitioner for registration.

2. The petitioner categorically contends before this Court that in respect of the Lok Adalat Award presented by the petitioner for registration, the petitioner is not liable to pay any stamp duty.

3. Learned counsel for the petitioner relies upon a judgment of the Hon'ble Supreme Court in the case of ***Mukesh Vs. The State of Madhya Pradesh & Ors.*** reported in ***MANU/SC/1393/2024*** in respect of the



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petitioner's contentions that the petitioner is not liable to pay stamp duty for the Lok Adalat Award. According to the learned counsel for the petitioner, since the pre-existing rights of the petitioner have been affirmed in the Lok Adalat Award presented by the petitioner for registration, there is no necessity for the petitioner to pay stamp duty in the light of the judgment referred to supra. Learned counsel for the petitioner, on instructions, would also submit that the petitioner is not insisting for the registration of the supporting cancellation deed, which was also presented by the petitioner for registration. The said undertaking given by the petitioner is recorded.

4. Till date, counter has not been filed by the respondents.

5. Though notice has been served on the respondents 4 and 5 and their names are printed in the cause list, no one has appeared on behalf of the respondents 4 and 5. Since the said respondents are also parties to the Lok Adalat Award and the Lok Adalat Award was presented by the petitioner jointly along with the respondents 4 and 5, this Court is inclined to dispose of this writ petition based on the materials available on record.



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6. As seen from the judgment of the Hon'ble Supreme Court relied upon by the learned counsel for the petitioner, it has been held that if the pre-existing rights of a party has been re-affirmed in the Lok Adalat Award, there is no necessity to pay the stipulated stamp duty prescribed in the Stamp Act. Therefore, necessarily the official respondents have to consider the request of the petitioner for registration of the Lok Adalat Award in the light of the judgment relied upon by the learned counsel for the petitioner in the case of **Mukesh Vs. The State of Madhya Pradesh & Ors.** reported in **MANU/SC/1393/2024**. The relevant portion of the aforesaid decision is reproduced hereunder :-

“.....

From the above, it is apparent that stamp duty is not chargeable on an order/decreed of the Court as the same do not fall within the documents mentioned in Schedule I or I-A read with Section 3 of the Indian Stamp Act, 1899. Though the Collector of Stamps determined the stamp duty for the subject land as per Article 22 of Schedule IA of the Indian Stamp Act, 1899, which states about conveyance, in this case, we have already held that the compromise decree does not fall under the instruments mentioned in the Schedule and that it only asserts the pre-existing rights. Therefore, in the facts of the case, the consent decree will not operate as conveyance as no right is transferred and the same does not require any payment of stamp duty. Since the Appellant has only asserted the pre-existing right and no new right was created through the consent decree, the document pertaining to mutation of the subject land is not liable for stamp duty.”



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7. Since the aforesaid decision of the Hon'ble Supreme Court was not considered in the impugned notice issued by the 3rd respondent, necessarily, the impugned final notice, dated 22.10.2025 issued by the 3rd respondent has to be quashed by this Court and the matter has to be remanded back to the 3rd respondent for fresh consideration on merits and in accordance with law in the light of the decision of the Hon'ble Supreme Court referred to supra.

8. Since the petitioner has given an undertaking before this Court that the petitioner shall not insist for the registration of the cancellation deed, the petitioner is directed to re-represent the Lok Adalat Award, dated 13.09.2025 alone for registration with the 3rd respondent, within a period of one (1) week from the date of receipt of a copy of this order. On re-presentation of the said Lok Adalat Award, the 3rd respondent shall take a decision to register the said Lok Adalat Award without insisting the petitioner to pay the stamp duty, if the said Lok Adalat Award is otherwise in order in the light of the decision rendered by the Hon'ble Supreme Court in the case of *Mukesh Vs. The State of Madhya Pradesh & Ors.* reported in *MANU/SC/1393/2024*. The 3rd respondent shall complete the aforesaid exercise within a period of four (4) weeks from the date of the



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re-presentation of the Lok Adalat Award dated 13.09.2025 by the
petitioner for registration.

9. With the above directions, this Writ Petition is disposed of.

There shall be no order as to costs.

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Index : Yes / No

Speaking order / Non-speaking order

Neutral Citation Case : Yes/No

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To

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ABDUL QUDDHOSE, J.

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