



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-01-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 50152 of 2025

AND WMP NO. 56089 OF 2025,

WMP NO. 56091 OF 2025

M/s Shivalik Small Finance Private Limited
Rep. By its Authorized signatory Mr.Rohit
Shadeja, No. 501 Salcon Aurum Jsaola, District
Centre, South Delhi New Delhi 110 025

..Petitioner(s)

Vs

The District Registrar
The Office of the District Registrar, Central
Chennai 268 Bharathi Salai, Express Estate,
Royapettah, Chennai 02

..Respondent(s)

PRAYER: Writ petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the impugned order dated 29.09.2025 bearing No. 4641/ A4/ 2025 passed by the Respondent and quash the same and to provide refund for the unused electronic stamp papers under the custody of the respondent in accordance with law.

For Petitioner(s):

Mr.Leelesh Sundaram
for M/s.Nathanand Associates

For Respondent(s):

Mr.U.Baranidharan,
Special Government Pleader

ORDER

The petitioner had procured 1199 electronic stamp papers in denominations of Rs.2000/- and Rs.1000/- in course of its lending business. On the ground that such stamp papers remained unused in view of prospective



borrowers not proceeding further with such borrowing, the petitioner had made a request for refund. The said request was rejected under impugned order dated 29.09.2025.

2. Learned counsel for the petitioner invited my attention to the impugned order and submitted that the respondent relied on Section 49(d) of the Indian Stamp Act, 1899 (the Stamp Act) to reject the request. He contends that Section 49 deals with spoiled stamp papers and that the said provision is irrelevant.

3. Learned Special Government Pleader accepts notice for the sole respondent. He submits that the electronic stamp papers were purchased between 01.05.2024 and 06.12.2024, whereas the petitioner requested for refund on 06.06.2025. Since the request was made beyond the specified six month period under Section 54(c) of the Stamp Act, he submits that the refusal was in conformity with statute.

4. Section 54 of the Stamp Act reads as under:

“54. Allowance for stamps not required for use:-

When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp or stamps in money, deducting [ten paise] for each rupee or portion of a rupee, upon such person



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delivering up the same to be cancelled, and proving to the Collector's satisfaction-

(a) that such stamp or stamps were purchased by such person with a bonafide intention to use them;

(b) that he has paid the full price thereof; and

(c) that they were so purchased within the period of six months next preceding the date on which they were so delivered;

Provided that, where the person is a licensed vendor of stamps, the Collector may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid."

5. In the impugned order, the date of purchase of the electronic stamp papers is set out in relation to all 1199 electronic stamp papers. The dates range from 01.05.2024 to 06.12.2024. The request for refund was made on 06.06.2025. Even if reckoned from the date of the last procurement on 06.12.2024, the six month period specified in Section 54(c) has been breached.

6. As is noticeable from Section 54, three conditions are prescribed for seeking refund. The third of these conditions is that the stamp should have been purchased within the period of six months next preceding the date on which they were purchased. As submitted by learned counsel for the petitioner, the impugned order makes reference to Section 49(d). However, the citing of a wrong provision *per se* would not vitiate the order. The applicable provision, in



this case, is undoubtedly Section 54 and the said provision does not provide for extension of the six month time limit. By judicial fiat, such time limit cannot be extended. Therefore, the challenge to the impugned order fails and the writ petition is dismissed without any order as to costs. Consequently, the connected writ miscellaneous petitions are closed.

20-01-2026
(1/2)

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

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To

The District Registrar
The Office of the District registrar, Central
Chennai 268 Bharathi Salai, Express Estate,
Royapettah, Chennai 02



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SENTHILKUMAR RAMAMOORTHY J.

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