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WP No. 50154 of 2



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. 50154 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 Mandamus, directing the respondent to consider the petitioners representations dated 29.09.2025 and 27.10.2025 and provide refund for the unused electronic stamp papers under the custody of the respondent in accordance with law within the time period fixed by this Hon'ble Court.

For Petitioner(s): Mr.Leelesh Sundaram
for M/s Nathan And Associates

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



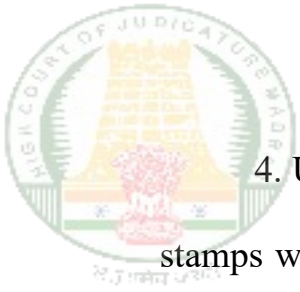
ORDER

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The petitioner asserts that it is a financial institution engaged in the business of providing loans. In relation to such business, the petitioner had purchased stamp papers for the execution of loan documents. In view of the downturn in business, it is stated that several electronic stamp papers remained unused. Therefore, after submitting representations dated 29.09.2025 and 27.10.2025 seeking refund in terms of Section 54(c) of the Indian Stamp Act, 1899, the present writ petition has been filed.

2. Learned Special Government Pleader accepts notice for the sole respondent. He submits that the petitioner's representations would be considered and disposed of on merits within a reasonable time.

3. In the affidavit in support of the petition, it is asserted that 26 numbers of electronic stamp papers were purchased between 1st March 2025 and 31st March 2025. As regards these stamp papers, it is stated that the request for refund was made on 29.09.2025. It is also stated that 97 electronic stamp papers were purchased between 1st April 2025 and 31st July 2025 and the request for refund was made on 27.10.2025.



4. Under Section 54(c) of the Indian Stamp Act, a person in possession of stamps which are not useful for the intended purpose may deliver the same for cancellation and refund provided they are delivered within **six months** from the date of purchase thereof. Whether the petitioner has delivered the stamp papers within the prescribed period is required to be examined by the respondent.

5. Accordingly, this writ petition is disposed of by directing the respondent to consider the petitioner's representations dated 29.09.2025 and 27.10.2025 and take necessary action in response thereto in accordance with Section 54 of the Indian Stamp Act. Such measures shall be taken within a maximum period of **one month** from the date of receipt of a copy of this order. No costs.

20-01-2026
(2/2)

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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