



WEB COPY

WP No. 49226 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 49226 of 2025

K.Tishwanth

S/o.R.Krishnamorthy, No.4, Rams Colony Postal
Colony, 4th Street, Near Hindu Vidyalaya School,
Ashok Nagar, Chennai-600 083.

..Petitioner(s)

Vs

1. The District Registrar

O/o.The District Registrar, No.117, Mudichur
Road, Tambaram West, Chennai-600 045.

2. The Sub Registrar

O/o.The Sub Registrar, Selaiyur.

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorari Mandamus, calling for the records of the 1st respondent vide letter No. Kaditha Yen.3158/ A1/ 2025 dated 22.09.2025 and quash the same and further direct the 2nd respondent to register and return the pending document No.P./Selaiyur/ 233/ 2024 dated 24.09.2024 to the petitioner.

For Petitioner(s):

Mr.M.Rajasekar



For Respondent(s): Mr.U.Baranidharan, Spl.G.P.

ORDER

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The petitioner and his father, Mr.R.Krishnamoorthy, were partners in a partnership firm named as “M/s.Miracle Enterprises”. An immovable property had been brought into the partnership by the partners. Upon dissolution of the firm, after accounts were settled by and between the partners, it is stated that the property devolved on the partners. The petitioner’s father released his share in the property in favour of the petitioner and the release deed was presented for registration. In relation thereto, a show cause was issued as to why a sum of Rs.81,57,996/- is not payable by way of additional stamp duty.

2. Learned counsel for the petitioner submits that the impugned notice was issued on the erroneous basis that the instrument was in the nature of a sale deed. He also submits that the District Registrar should have provided an opportunity to the petitioner before concluding that a sum of Rs.81,57,996/- is payable.

3. Mr.Baranidharan, learned Special Government Pleader, submits that the petitioner has challenged a show cause notice and that the said document provides that the petitioner may reply within 21 days by showing cause.



4. On examining the impugned notice, it is evident that it is in the nature of a show cause notice and that Mr.R.Krishnamoorthy, the petitioner and Mr.K.Baranidharan have been called upon to show cause within 21 days as to why the sum of Rs.81,57,996/- is not payable. Hence, it is open to the petitioner to respond to the notice and explain as to why the instrument should not suffer stamp duty of Rs.81,57,996/-. Upon consideration of such reply, the first respondent shall issue a speaking order.

5. Accordingly, this writ petition is disposed of on the following terms:

(i) the petitioner shall reply to the show cause notice within one week from the date of receipt of a copy of this order.

(ii) Within one month from the receipt of such reply, after providing a reasonable opportunity to the petitioner and the other parties mentioned in the notice, a speaking order shall be issued. No costs.

27-01-2026

Neutral Citation: Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

KAL

To

1. The District Registrar
O/o.The District Registrar, No.117, Mudichur
Road, Tambaram West, Chennai-600 045.
2. The Sub Registrar
O/o.The Sub Registrar, Selaiyur.

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