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W.P.No.659 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.02.2026

CORAM

THE HONOURABLE MR.JUSTICE **SENTHILKUMAR RAMAMOORTHY**

W.P.No.659 of 2026

1.A.Arunkumar
2.A.Shankar

.. Petitioners

VS

1.The Sub Registrar,
Thiruvottiyur,
Chennai – 600 019.

2.The District Registrar (Admin)
Chennai North
(Near General Post Office)
Rajaji Salai, Chennai – 600 001.

3.Inspector General of Registration,
No.100, Santhome High Road,
Chennai – 600 028.

.. Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of mandamus directing the respondents to refund the unused e-payments of Rs.6,00,000/- to the petitioners by crediting the said amount to their bank account as below:

Beneficiary
Bank Name and Branch
Savings Account No.
IFSC

A.Arunkumar & A.Shankar
ICICI Bank Ltd., Thiruvottiyur Branch
253901506014
ICIC0002539



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For Petitioners : Mr.S.Sridharan
For Respondents : Mr.U.Baranidharan,
Special Government Pleader

ORDER

The petitioners state that they intended to register a sale deed on 28.10.2020 and had purchased e-stamp of the value of Rs.6 lakhs in relation thereto. Because of the vendor's inability, it is stated that the transaction was not consummated. After submitting the representation dated 20.11.2025 seeking refund of a sum of Rs.6 lakhs, the present writ petition has been filed.

2. Mr.U.Baranidharan, learned Special Government Pleader, accepts notice for all the respondents. By drawing reference to Section 54 of the Indian Stamp Act, 1899, he submits that the request for refund cannot be accepted because such request has been made much beyond the time limit prescribed in the statute.

3. Section 54 of the Indian Stamp Act is set out below:

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 naye 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 —

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

(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.

4. As is evident from Section 54(c), the stamps should have been purchased six months prior to the date of delivery thereof for cancellation. In the case at hand, e-stamps were purchased in October 2020, whereas the request for refund is being made in 2025. Therefore, the request of the petitioners cannot be countenanced. This writ petition is consequently dismissed without any order as to costs.

05.02.2026

Index:Yes/No
Neutral Citation:Yes/No
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To



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