



WP.(MD)No.820 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 12.01.2026

CORAM :

THE HON`BLE MR.JUSTICE B.PUGALENDHI

WP.(MD)No.820 of 2026

1.M.Gunaselan
2.K.Raja
3.M.Sakthivel
4.K.Shanmugasundaram

... Petitioners

Vs.

1.The Inspector General of Registration,
D.No.100, Santhome High Road,
Mullima Nagar, Mandavelipakkam,
Raja Annamalaipuram,
Chennai-600028.

2.The Deputy Collector (Stamps),
Collector Office Road,
Near Collector Office Road,
Alwarpuram,
Madurai Town & District-625020.

3.The District Registrar,
Administration,
Collectorate Campus,
Dindigul District.



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4.The Sub-Registrar,
Nakalnayakanpatti,
Collectorate Campus,
Collector Office Road,
Dindigul District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Certiorarified Mandamus, to call for the records relating to the impugned order in Na.Ka.No:02/Na.Na.Patti/2026 dated 05.01.2026 passed by the fourth respondent and to quash the same as arbitrary and illegal and consequently direct the fourth respondent to release the document and refund the excess stamp duty paid by the petitioners.

For Petitioners : Mr.M.Thirunavukkarasu

For Respondents : Mr.M.Lingadurai,
Special Government Pleader.

ORDER

The petitioners have purchased a property through an auction. As per the guidelines issued by this Court in WP. (MD)No.415 of 2023, the petitioners are liable to pay 5% as stamp



duty plus 1% as registration charges. The petitioners claim that they have already paid 7% as stamp duty plus 4% as registration charges. While so, the fourth respondent by the impugned communication, directed the petitioners to pay an additional amount of Rs.3,96,000/-. Aggrieved by the same, the petitioners have approached this Court.

2.The learned Special Government Pleader appearing for the respondents submits that this claim has been made pursuant to the audit objection.

3.This Court has considered the submissions made on either side and perused the available materials on record.

4.The petitioners' document has been registered on 12.03.2023. The petitioners claim that they have paid the required registration charges at the time of registration. According to them, as per order of this Court in WP.(MD)No.415 of 2023, the



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petitioners are liable to pay 5% as stamp duty plus 1% as registration charges. However, the petitioners have paid more than that amount as decided in WP.(MD)No.415 of 2023. Even thereafter, the respondents by way of an audit objection, have raised additional demand from the petitioners.

5.In view of the above, the order impugned in this writ petition, dated 05.01.2025 passed by the fourth respondent, is set aside with a direction to the respondents to furnish the copy of the audit objection to the petitioners, within a period of two weeks from the date of receipt of a copy of this order. The petitioners are at liberty to submit a fresh representation to the audit objection by referring to the order passed by this Court in WP.(MD)No.415 of 2023. The respondents are directed to consider the representation of the petitioners and thereafter to pass orders. Let all these exercise be completed within a period of eight weeks from the date of receipt of a copy of this order.



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6.In the result, this writ petition is allowed. No costs.

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NCC : Yes/No

Index : Yes/No

Internet:Yes

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To

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