BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **17.02.2026**

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THE HONOURABLE **Mr. JUSTICE KRISHNAN RAMASAMY**

W.P.(MD)No.1137 of 2026 &
W.M.P(MD)No.878 of 2026

Veluchamy ...Petitioner

vs.

1. District Registrar,
Registration Office,
Thoothukudi District.

2. Sub-Registrar,
Puthur,
Vilathikulam Taluk,
Thoothukudi District.

3. Deputy Head of Registration,
Tirunelveli,
Tirunelveli District. ...Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the undated notice issued by the 2nd respondent herein and quash the same as illegal, and consequently direct the respondents to remove the entry made in the Encumbrance Certificate with respect to Survey No.666/1A situated in Mettilpatti, Vilathikulam, Thoothukudi District.

For Petitioner : Mr.C.Suresh Kannan

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

ORDER

This Writ Petition has been filed challenging the undated notice issued by the second respondent and to direct the respondents to remove the entry made in the Encumbrance Certificate with respect to Survey No.666/1A situated in Mettilpatti, Vilathikulam, Thoothukudi District.

2. The learned counsel appearing for the petitioner would submit that the subject property was purchased by the petitioner in the year 2022. After registration, the respondents released the document to the petitioner. Now, the second respondent has issued the demand notice based on the Audit Report. According to him, in the event, if there is a short payment of stamp duty due to undervaluation of property, then the same has to be referred to the higher authorities by the second respondent in terms of Section 47A of the Indian Stamp Act, 1899. Without exercising that remedy, the second respondent has issued the impugned notice, which is beyond his jurisdiction.

3. The learned Special Government Pleader appearing for the respondents would submit that based on the audit report, the demand was raised. However, he would fairly submit that in the event of any re-determination of the value of the property, the second respondent is supposed

to refer the matter to the higher authorities as per Section 47A of the Indian Stamp Act, 1899. Therefore, he prayed for appropriate orders.

4. Heard both sides.

5. The law is well settled on the aspect that once a document is registered, re-determination of the value of that property cannot be done by the Sub Registrar. But he has to refer the matter to the appropriate authorities in terms of Section 47A of the Indian Stamp Act, 1899. In the present case, based on the audit report, subject demand was raised without any jurisdiction to the second respondent. Hence, the impugned notice is liable to be set aside. Accordingly, the impugned notice is set aside. It is upto the second respondent to take appropriate steps, if so advised, for re-determination of the value of the subject property.

6. In the result, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

17.02.2026

Speaking / Non-speaking order
Index : Yes/No
NCC : Yes/No

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To

1. District Registrar,
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2. Sub-Registrar,
Puthur,
Vilathikulam Taluk,
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3. Deputy Head of Registration,
Tirunelveli,
Tirunelveli District.

KRISHNAN RAMASAMY, J.

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W.P.(MD)No.1137 of 2026

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