BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 27.01.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.1689, 1701, 1704 and 1798 of 2026
and
W.M.P.(MD).Nos.1329, 1335, 1339 and 1428 of 2026

Sri Sakthi Developers and Constructions,

Represented by its Partner,

R.Kumaravel ... Petitioner in all writ petitions

Vs

1.The Inspector General of Registration,
O/o IG Registration,
100, Santhome High Road,
Pattinampakkam, Chennai-600 028.

2.The Deputy Inspector General of Registration,
Thirunelveli.

3.The District Registrar (Administration),
O/o. District Registrar,
St.Marks Road,
Palayamkottai, Thiruneveli-627 002.

4.The District Registrar (Audit),
Thirunelveli.

5.The Sub-Registrar,
Pettai Sub Registrar Office,
Veerabahu Nagar,
Pettai,
Thirunelveli-627 004. ... Respondents in all writ petitions

Prayer in W.P.(MD).No.1689 of 2026 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned notice dated 22.09.2025 in Notice No.82/2025 issued by the fifth respondent and quash the same and direct the fifth respondent to remove the remarks made in the Encumbrance Register regarding the deficit stamp duty and registration charges with respect to the property of the petitioner ad measuring 0.08 acres of land comprised in the Survey No.14/2 in T.S.No. 144/2, 0.39 acres of land in Survey No.15 in T.S.No.145, 1 Acre and 51 cents in Survey No.16 in T.S.No.148 and 1 Acre and 19 cents in Survey No.17 in T.S.No.148, totalling of 3 Acres and 65 cents.

Prayer in W.P.(MD).No.1701 of 2026 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned notice dated 22.09.2025 in Notice No.83/2025 issued by the fifth respondent and quash the same and direct the fifth respondent to remove the remarks made in the Encumbrance Register regarding the deficit stamp duty and registration charges with respect to the property of the petitioner ad measuring 1 acres and 58 cents of land comprised in Survey No.2/3 in T.S.No.169/3, 2 acres and 82 cents of land in Survey No.3/3 in T.S.No. 160 /3 and 68 cents in Survey No.9 in T.S.No.161 totalling of 5 acres and 8 cents.

Prayer in W.P.(MD).No.1704 of 2026 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified

Mandamus, calling for the records pertaining to the impugned notice dated 22.09.2025 in Notice No.80/2025 issued by the fifth respondent and quash the same and direct the fifth respondent to remove the remarks made in the Encumbrance Register regarding the deficit stamp duty and registration charges with respect to the property of the petitioner ad measuring 3 acres of land comprised in Survey No.6 in T.S.No.152, 3 acres and 63 cents of land in Survey No.13 in T.S.No.153 and 1 acre and 51 cents in Survey No.18/1 in T.S.No.151/1, totalling of 8 acres and 14 cents.

Prayer in W.P.(MD).No.1798 of 2026 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned notice dated 22.09.2025 in Notice No.78/2025 issued by the fifth respondent and quash the same and direct the fifth respondent to remove the remarks made in the Encumbrance Register regarding the deficit stamp duty and registration charges with respect to the property of the petitioner ad measuring 1 acres and 45 cents of land comprised in Survey No.5/1 in T.S.No.158/1, 2 acres and 96 cents of land in Survey No.7 in T.S.No.156 and 4 acres and 75 cents in Survey No.12 in T.S.No.154, totalling of 9 acres and 16 cents.

In All Writ Petitions

For Petitioner	:	Mr.R.N.Amarnath
For Respondents	:	Mr.M.Lingadurai, Special Government Pleader

COMMON ORDER

These Writ Petitions have been filed challenging the impugned notices issued in Notice Nos.82, 83, 80, 78/2025 dated 22.09.2025, by the fifth respondent and consequently seeking a direction to the fifth respondent to remove the remarks made in the Encumbrance Register regarding the alleged deficit stamp duty and registration charges in respect of the petitioner's subject properties.

2. Mr.M.Lingadurai, learned Special Government Pleader takes notice for the respondents.

3. Since the issue involved in all these writ petitions is common, these writ petitions are disposed of by way of this common order.

4. The learned counsel appearing for the petitioner would submit that in the event of any alleged deficit stamp duty arising out of undervaluation, the respondents have a statutory right only to refer the document under Section 47-A of the Indian Stamp Act, 1899 to the competent authority for determination of the correct market value. Only after such redetermination, the question of demanding deficit stamp duty

would arise. He would further submit that based solely on audit objections, the Sub Registrar has no authority to directly issue the demand notices for deficit stamp duty or to make adverse remarks in the Encumbrance Register. Hence, the present Writ Petitions.

5. The learned Special Government Pleader appearing for the respondents would submit that in the present case, the impugned demand notices were issued based on audit objections pointing out undervaluation of the property. He would further submit that in cases of undervaluation, the Sub Registrar has the right to refer the matter under Section 47-A of the Stamp Act to the appropriate authority and therefore sought appropriate orders from this Court.

6. Considering the submissions made on either side, this Court finds that in cases of alleged undervaluation of property, the statutory procedure contemplated under the Indian Stamp Act mandates that the Sub Registrar may only refer the matter under Section 47-A of the Act to the competent authority for determination of the correct market value and proper stamp duty. If any audit objection is raised regarding undervaluation, the Sub Registrar is empowered only to initiate

proceedings by way of reference under Section 47-A of the Act and not to directly issue a demand notice or make adverse entries in the Encumbrance Register.

7. In the present case, the Sub Registrar has issued the impugned demand notices directly based on audit objections, without referring the matter for redetermination under Section 47-A of the Act. Such a course of action is not contemplated under law. The authority to demand deficit stamp duty arises only after the valuation is redetermined by the competent authority in accordance with the procedure prescribed under Section 47-A of the Act.

8. Therefore, this Court finds that the impugned notices dated 22.09.2025 suffer from illegality in the decision-making process and are liable to be set aside. Accordingly, the impugned notices dated 22.09.2025 in Notice Nos.82, 83, 80 and 78/2025 issued by the fifth respondent, are set aside. It is open to the concerned respondent to refer the matter to the competent authority by invoking the provisions of Section 47-A of the Indian Stamp Act, 1899, if such proceedings are within the period of limitation.

9. Accordingly, the writ petitions stand allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

27.01.2026

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No

TSG

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KRISHNAN RAMASAMY, J.

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