



W.P.(MD)No.2919 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.02.2026

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THE HONOURABLE **Mr. JUSTICE KRISHNAN RAMASAMY**

W.P.(MD)No.2919 of 2026 &
W.M.P(MD)No.2405 of 2026

S.Althafkhan

...Petitioner

vs.

The Sub Registrar,
Sub Registrar Office,
Tallakulam,
Madurai.

...Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned proceedings dated 14.11.2025 issued by the respondent Sub-Registrar, and set aside the same and consequently restrain the respondent from demanding or recovering any alleged deficit stamp duty from the petitioner.

For Petitioner : Mr.J.Alaguram Jothi

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

ORDER

This Writ Petition has been filed challenging the impugned proceedings of the respondent dated 14.11.2025 and to restrain the



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respondent from demanding or recovering any alleged deficit stamp duty from the petitioner.

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

3. By consent on either sides, this Writ Petition is taken up for final disposal at the admission stage itself.

4. The learned counsel appearing for the petitioner would submit that in the present case, based on the audit objection, the impugned demand notice was issued without any notice to the petitioner to explain his stand in accordance with law. Hence, according to him, the impugned notice is in violation of principles of natural justice and hence, the same is liable to be quashed.

5. The learned Special Government Pleader appearing for the respondent would submit that based on the audit objection, the impugned demand notice was issued. However, he would fairly submit that in the event if there is any objection with regard to determination of the value of the properties and payment of stamp duty, Section 47A of the Indian Stamp



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Act, 1899 has to be invoked. Contrarily, in the present case, directly impugned demand notice was issued. He therefore, prayed for appropriate orders.

6. I have given due consideration to the submissions made on either sides.

7. Admittedly, in the event if any undervaluation of property is found during audit objection, then the right course for the respondent / Sub Registrar, Tallakulam, Madurai is to refer the matter to the concerned Authority for re-determination of value of the property, as per Section 47A of the Indian Stamp Act, 1899. In the present case, such course was not followed. Under such circumstances, this Court is of the view that without application of mind and in violation of principles of natural justice, the impugned demand notice was issued and the same is liable to be set aside.

8. Accordingly, the impugned demand notice dated 14.11.2025 issued by the respondent is set aside and the respondent is at liberty to refer the matter to the concerned Authority in accordance with the provisions of Section 47A of the Indian Stamp Act, 1899 for re-determination of value of the property.



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

09.02.2026

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

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To

The Sub Registrar,
Sub Registrar Office,
Tallakulam,
Madurai.



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KRISHNAN RAMASAMY, J.

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