



WEB COPY

W.P(MD)No.7224 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 30.03.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.7224 of 2026
and
W.M.P(MD)Nos.5920 and 5922 of 2026**

Trinity Properties
Rep by its Proprietor
Karthik.S,
Door No.404, Aiswaryam Pride
Apartments Siva Sakthi Nagar,
Coddissia Road, Peelamedu,
Coimbatore-641 004.

... Petitioner

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(Admin)
O/o.District Registrar,
St.Marks Road,
Palayamkottai,
Thirunelveli-627 002.
- 4.The District Registrar(Audit)
Thirunelveli.



5.The Sub-Registrar,
Pettai Sub Registrar Office,
Veerabahu Nagar,
Pettai, Tirunelveli-627 004.

...Respondents

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Writ Petitions are 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.79/2025 issued by the fifth respondent, quash the same, direct the 5th respondent to remove the remarks made in the encumbrance Register regarding the deficit stamp duty as registration charges with respect to the property of the petitioner ad measuring 1 acre and 81 cents of land comprised in the Survey No.10 in T.S.No.162, 3 acres and 69 cents of land in Survey No.11 in T.S.No.155 totalling of 5 acres and 50 cents.

For Petitioner	:Mr.G.Sailendrababu
For Respondents	:Mr.A.Baskaran
	Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned notice dated 22.09.2025.

2.By the said notice, the Sub-Registrar, the fifth respondent herein had demanded shortage in stamp duty of a sum of Rs.91,02,424/- and a shortage in registration charges of a sum of Rs.26,00,688/- from the petitioner. It is seen that the audit party had conducted an audit and intimated about the aforesaid shortcomings. In view thereof, the Sub Registrar had straight away issued a notice to the petitioner. In this regard,



it can be seen that under section 47-A(3) of the Indian Stamp Act, 1899, it is only the Collector or the other authorized authority, either *Suo motu* or otherwise within a period of five years from the date of registration, can issue notice and decide the issue in the manner known to law. The Sub-Registrar himself cannot directly issue a demand notice. In this regard the issue has since been decided by this Court in ***W.P(MD)No.1689 of 2026 etc, batch,(Sri Sakthi Developers and Constructions V. The Inspector General of Registration, IG Registration, 100, Santhome High Road, Pattinampakkam, Chennai)***, where the Sub Registrar was ultimately directed to inform the competent authority to initiate proceedings under Section 47-A of the Act.

3.In view thereof, this repetition is ordered on the following terms:

(i)the impugned demand notice dated 22.09.2025 shall stand set aside and it will be opened for the Sub-Registrar to request the competent authority to initiate proceedings in the manner known to law.

(ii)No costs. Consequently, connected miscellaneous petitions are closed.

30.03.2026

NCC:Yes/No



W.P(MD)No.7224 of 2



D.BHARATHA CHAKRAVARTHY, J.

Ns

To

- 1.The Inspector General of Registration
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- 4.The District Registrar(Audit)
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- 5.The Sub-Registrar,
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