



W.P.(MD)No.10614 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 02.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.10614 of 2026

R.Hari Krishna

.. Petitioner

- Vs. -

-

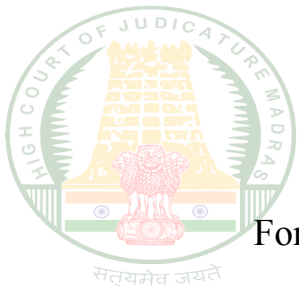
1.The Inspector General of Registration,
100, Santhome High Road,
Chennai-28.

2.The Sub Registrar-I,
Kommadikottai Sub Registration Office,
Thoothukudi-628 653.

3.The Authorized Officer,
Tamil Nadu Mercantile Bank Limited,
Madurai Chinthamani Branch,
248B, Rekha Towers,
Kamarajar Salai,
Madurai 625 009.

.. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the second respondent to receive the sale certificate dated 08.12.2025 issued by the third respondent and file the same in Book No.1 under Section 89(4) of the Registration Act, 1908, without insisting on the payment of stamp duty and registration charges.



W.P.(MD)No.10614 of 2026

For Petitioner

: Mr.J.Kiruthin

For Respondents

: Mr.R.Parthiban
Government Advocate

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ORDER

The Writ Petition is filed for a Mandamus to receive the sale certificate dated 08.12.2025 issued by the third respondent and file the same in Book No. 1 under Section 89(4) of the Registration Act, 1908, without insisting on the payment of stamp duty and registration charges and for further or other orders.

2. The learned counsel would submit that, when the sale certificate is to be taken on file under Section 89(4) of the Act, the respondents cannot insist on the payment of stamp duty and registration charges.

3. In reply thereof, the learned Government Advocate, on written instructions, would submit that originally with reference to the sale certificate also, G.O.Ms.No.28, dated 23.03.2023, was passed by the Government of Tamil Nadu levying a filing fee of 11%. Since the same was under challenge, it stood reduced to 3% vide [G.O.Ms.No.100](#), Commercial Taxes and Registration (12) Department, dated 16.07.2025. Therefore, if the petitioner pays the said filing fee at 3%, the document would be received and filed.



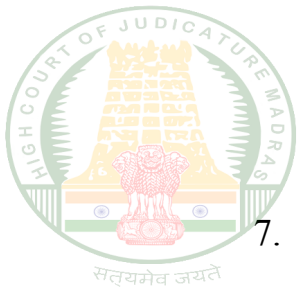
W.P.(MD)No.10614 of 2026

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4. In reply thereof, the learned counsel would rely upon the Judgment of this Court in ***W.P.No.23908 of 2025, dated 19.08.2025 [Khazana Jewellery Pvt. Ltd., Vs. The Inspector General of Registration and others]***, whereunder this Court ordered payment of 1.5% and directed that the remaining 1.5% be made as a charge, subject to the ultimate outcome in the challenges made. The learned counsel would submit that the same recourse may be taken in the present case also.

5. I have considered the rival submissions made on either side and perused the material records of the case.

6. In this writ petition or any other writ petition, the petitioner has not challenged the validity of **G.O.Ms.No.28** or **G.O.Ms.No.100**, dated 16.07.2025. It is not the case of the petitioner that the Government Order in **G.O.Ms.No.100**, dated 16.07.2025, remains stayed by the Court. Therefore, the petitioner should either challenge **G.O.Ms.No.100**, dated 16.07.2025, or pay the 3% as mandated under the State Government order. The order relied upon by the learned counsel, dated 19.08.2025, in **W.P.No.23908 of 2025**, is a consent order, and it is expressly recorded in paragraph No.4 that the course was agreed to by both parties.



W.P.(MD)No.10614 of 2026

7. In the instant case, there is no agreement by both parties and the learned Government Advocate would insist on the fee to be paid. In view thereof, this Writ Petition is disposed of on the following terms:

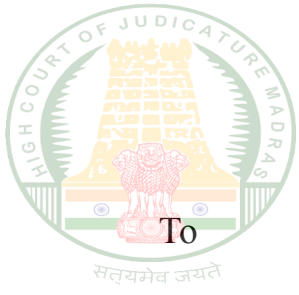
(i) If the petitioner wants to file the sale certificate forthwith, within two weeks from the date of receipt of a web copy of the order, he can represent the same along with the due fee of 3% as mandated under G.O.Ms.No.100, dated 16.07.2025, and upon such representation, the same shall be filed as under Section 89(4) of the Registration Act, 1908;

(ii) In the alternative, it will be open for the petitioner to challenge G.O.Ms.No.100, dated 16.07.2025, in the manner known to law, and thereafter, the parties will be bound upon the further orders that are passed with reference to the said challenge;

(iii) No costs.

02.06.2026

NCC : No
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W.P.(MD)No.10614 of 2026

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