BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.04.2026

CORAM :

THE HONOURABLE MR. JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.18358 of 2025
and
W.M.P.(MD)Nos.14070 & 14072 of 2025

R.Prabavathi ... Petitioner

Vs.

1.The Inspector General of Registration,
Office of the Inspector General of Registration,
Pattinapakkam, Chennai - 600 028.

2.The Special Deputy Collector (Stamps),
Collectorate Campus,
Thanjavur - 613 010.

3.The District Registrar,
Kumbakonam District Registrar's Office,
Thanjavur.

4.The Sub Registrar,
Thiruvidaimarudhur – 612104. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the entire records pertaining to the order passed by the second respondent Tha.Pa.No 997/2016 A(3) Muthiraitheervai dated 26.03.2018 and Tha.Pa.No.1100/2016/A247A(3) Muthiraitheervai dated 01.08.2025 after the order passed by the second respondent Tha.Pa.No.1100/2016 dated 04.06.2025 and quash the same and direct to the respondents to release the encumbrances with respect to deficit stamp duty along with interest bearing Survey No.152/1, Thepperumanallur Village in Thanjavur District, within the time stipulated by this Court.

[Prayer amended vide order dated 22.09.2025, in W.M.P.(MD)No.17565 of 2025]

For Petitioner	:	Mr.P.Prabhakaran
For Respondents	:	Mr.M.Gangatharan Government Advocate

ORDER

The writ petition has been filed challenging the orders passed by the second respondent dated 26.03.2018 and 01.08.2025, as well as the consequential demand notice dated 04.06.2025, and for a further direction to the respondents to release the encumbrance relating to the alleged deficit stamp duty, together with interest, in respect of the property in Survey No.152/1, Thepperumanallur Village, Thanjavur District.

2. The case of the petitioner is that she purchased an extent of 2125 square feet of land in Survey No.152/1, Thepperumanallur Village, under a sale deed bearing Document No.453 of 2014. As per the guideline value prevailing at the relevant time, the value was fixed at Rs.450/- per square feet, and the petitioner paid the requisite stamp duty and registration charges. The document was duly registered and returned to the petitioner.While so, without any basis, a demand notice dated 04.06.2025 was issued calling upon the petitioner to pay a deficit stamp duty of Rs.22,250/- along with interest, with a further threat of distraint proceedings in case of non-payment. Challenging the said notice, the petitioner approached this Court. During the pendency of the writ petition, it was stated that the demand notice had been preceded by an order passed under Section 47A(3) of the Indian Stamp Act, 1899 (hereinafter referred to as “the Act”). The said order had not been served on the petitioner earlier and was served only on 23.07.2025. Thereafter, the petitioner made a representation requesting reconsideration of the matter, which came to be rejected by order dated 01.08.2025. The petitioner, therefore, filed an application to amend the prayer in the writ petition to challenge the said orders as well, which was allowed on 22.09.2025.

3. The learned counsel for the petitioner would submit that, as seen from the records, pursuant to a reference made by the Sub-Registrar, the second respondent issued Form-I notice on 29.11.2016 and, on the very same day, passed the determination in Form-II. This, according to the learned counsel, is in clear violation of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968 (hereinafter referred to as “the Rules”).

4. It is further submitted that when the petitioner had paid the stamp duty and registration charges in accordance with the prevailing guideline value, and when no objection was raised at the time of registration, the subsequent proceedings initiated by the respondents are illegal and contrary to law.

5. Per contra, the learned Government Advocate appearing for the respondents would submit that against an order passed under Section 47A(3) of the Act, an appeal lies before the first respondent, and thereafter, a further appeal lies before this Court under Section 47A(10) of the Act. Without exhausting the said alternative remedies, the writ petition is not maintainable.

6. I have considered the rival submissions made on either side and perused the materials available on record.

7. Ordinarily, against an order passed under Section 47A(3) of the Act, the petitioner would be relegated to the appellate remedy before the first respondent, and thereafter to this Court under Section 47A(10) of the Act. However, in the present case, there is no material to show that the impugned order was served on the petitioner at the relevant point of time. The specific case of the petitioner is that the order was served only in the year 2025.

8. Further, from the records produced, it is evident that the Form-I notice is dated 29.11.2016. As per Rule 4 of the Rules, upon receipt of a reference under Section 47A(1) of the Act, the authority concerned shall issue a notice in Form-I granting 21 days' time to the parties to submit their explanation. Thereafter, under Rule 6, the determination of market value is to be made in Form-II.

9. In the present case, both Form-I and Form-II are dated 29.11.2016. Therefore, it is clear that the determination has been made without following the prescribed procedure and without affording an opportunity of hearing to the petitioner.

10. In view of the above, the writ petition is allowed on the following terms:

(i) The impugned orders dated 26.03.2018 and 01.08.2025, and the demand notice dated 04.06.2025, are set aside, and the matter is remitted back to the file of the second respondent.

(ii) The petitioner shall, within four weeks from the date of receipt of a web copy of this order, appear before the second respondent and submit her reply, along with relevant documents, including submissions regarding the guideline value.

(iii) The second respondent shall thereafter conduct a fresh enquiry, in accordance with law, and pass appropriate orders.

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

16.04.2026

NCC : Yes
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To

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D.BHARATHA CHAKRAVARTHY, J.

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