



W.P.(MD) No.18239 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 30.06.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.18239 of 2026

Thomas Spinning Mills India Private Limited
Represented by its Managing Director
M.Soosaimanikam

... Petitioner

/vs./

1.The Chief Revenue Control Officer/
Inspector General of Registration
Santhme High Road
Chennai.

2.The Special Sub Collector (Stamps)
Madurai.

3.The Assistant Inspector General of Registration
Madurai.

4.The District Registrar (Administrative)
Dindigul District
Dindigul.

5.The Sub Registrar
Chinnalapatti SRO
Dindigul District.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the Respondents to forthwith remove the entry pertaining to the proceedings under Section 47-A of the Indian Stamp Act, 1899, in respect of the property covered by Sale Deed dated 15.09.2014, from the Encumbrance Certificate in order to give effect to this Court's Judgment in CMA (MD).No.15 of 2017 and to issue a further direction to the Respondents to issue a fresh and updated Encumbrance Certificate to the Petitioner, free from the aforesaid erroneous entry.

For Petitioner : Mr.A.Muthuprakash

For Respondents : Mr.S.Venkatesh
counsel for the State of Tamil Nadu

ORDER

Heard Mr.A.Muthuprakash learned counsel for the petitioner and Mr.S.Venkatesh, learned counsel for the State of Tamil Nadu, for the respondents.

2.After hearing the learned counsel for the petitioner and the learned counsel for the respondents, this writ petition is disposed of at the time of admission itself.



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3.This writ petition has been filed seeking a Mandamus to direct the respondents to forthwith remove the entry pertaining to the proceeding under Section 47-A of the Indian Stamp Act, 1899, in respect of the property covered by the sale deed dated 15.09.2014 from the encumbrance certificate in order to give effect to this Court's judgment in CMA (MD).No.15 of 2017 and to issue a fresh and updated encumbrance certificate to the petitioner.

4.The petitioner appears to have purchased the property way back in 2014 by a registered sale deed from the previous vendor. After the document was registered, proceeding under Section 47-A of the Indian Stamp Act, 1899, was initiated, which was the subject matter of CMA(MD) No.15 of 2017.

5.This Court by its judgment dated 12.12.2017 has held that the valuation adopted by the authorities for invoking the jurisdiction under Section 47-A was not justified with the following observations:-



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“18.In the present case, admittedly the mill has been in existence for almost 30 years. It is spread over an area of 10 acres. Therefore, it is neither a mere land nor a house site. It would obviously fall under the category referred to in rule 5(1)(c). But, the Valuation Sub Committee has mechanically categorised the same as a residential / house site. It is patently incorrect. Therefore, on this sole ground the valuation made by the respondent authorities by treating it as house site to be valued at Rs. 150/- per sq.ft., is liable to be interfered with.

19.As already pointed out that the onus lies only on the department. This onus has not at all been discharged. Except going by the entry in the market value guideline register and the classification set out therein, there is no other justifiable reason for taking a different view from the one set forth in the instrument. There is also one other aspect. What was purchased by the appellant is spread over 10 acres. Such a large area can never be valued on a square feet basis. Whenever the Government (of course, we are talking of pre- 2014 land acquisitions) acquired lands and the affected land owners contended that the valuation must be made on square feet basis, this standard response of the Government would be that when acquisitions are made on a large scale, square feet valuation is not the appropriate method. But, when it comes to collection of stamp duty on land transactions, the Government sings a different tune. What is sauce for the goose must be sauce for the gander also.

*20.The learned Special Government Pleader would place reliance on the recent decision of the Division Bench of Madurai Bench of Madras High Court in **W.P.(MD)No.3575 of 2017**, dated **07.06.2017** in the case of **M.Gajanandam Vs. The Competent Authority and another**. The Hon'ble Division Bench held that the Stamp Act being a fiscal statute must be construed as such. This Court is bound by the said decision but then nothing set out in this order runs counter to the principles laid down therein.*

21.In as much as the respondents have not demonstrated that the value set forth by the appellant in the sale deed dated 15.09.2014 does not reflect the market value, this Court has no hesitation to set aside the order dated 17.11.2016 passed by the first respondent. The respondents are directed to return the registered sale deed dated 15.09.2014 to the appellant forthwith. This Civil Miscellaneous Appeal stands allowed accordingly. No costs.”



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6.The said decision has also been affirmed by the Supreme Court as the appeal filed by the Department/the first respondent herein was dismissed by the Hon'ble Supreme Court in Spl.Leave to Appeal (C) No.15790 of 2019 etc and batch.

7.The SLP was dismissed at the stage of condonation of delay in filing the appeal before the Hon'ble Supreme Court under Article 136 of the Constitution of India. Thus, the basis of the enhancement of the value adopted by the petitioner and the objection of the Department under Section 47-A of the Indian Stamp Act, 1899, stand resolved by the decision of this Court in CMA(MD) No.15 of 2017, dated 12.12.2017. Therefore, the prayer sought for by the petitioner cannot be denied.

8.At this stage, the learned counsel for the respondents would submit that the respondents have filed an application to review the order passed by this Court in CMA(MD) No.15 of 2017, dated 12.12.2017. However, the review application has still not been numbered.



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9. Therefore, I see no impediment in directing the respondents to alter the entry made earlier. Needless to state, this is without prejudice to the rights of the respondents to make suitable entries subject to any outcome of the orders to be passed in the review application. If the removal is not feasible, appropriate entries may be made giving effect to the decision of this Court in CMA(MD) No.15 of 2017, dated 12.12.2017.

10. The Writ Petition stands disposed of, accordingly. No costs.

Index : Yes / No
Internet : Yes / No
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30.06.2026

To

1. The Chief Revenue Control Officer/
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C.SARAVANAN, J.

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