



W.P.(MD) No.18045 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.06.2026

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.18045 of 2026

and

W.M.P.(MD) No.13362 of 2026

C.Karthikeyan

... Petitioner

Vs.

1.The District Registrar (Audit),
Trichy District.

2.The Sub-Registrar,
K.Sathanur Sub-Registrar Office,
K.Sathanur, Trichy District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records relating to the impugned notice dated 15.09.2025 in Letter No.Nil issued by the second respondent and quash the same as illegal.

For Petitioner : Mr.N.Mohan

For Respondents : Mr.R.Parthiban
Counsel for Government of Tamilnadu



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ORDER

The petitioner is before this Court against the impugned communication dated 15.09.2025 issued by the second respondent, whereby the petitioner has been called upon to pay the deficit stamp duty of Rs.4,76,260/- and the deficit registration fee of Rs.1,36,615/-.

2. The learned counsel for the petitioner would submit that the second respondent has unilaterally increased the stamp duty payable on the Sale Deed. It is submitted that the same is contrary to the mandate of Section 47-AA of the Indian Stamp Act, 1899, which was inserted into the Indian Stamp Act insofar as the State of Tamil Nadu is concerned *vide* Indian Stamp and Registration (Tamil Nadu Amendment) Act, 2008. The learned counsel for the petitioner would further submit that in this regard the Tamil Nadu Stamp (Constitution of Valuation Committee for Estimation, Publication and Revision of Market Value Guidelines of Properties) Rules, 2010 have been framed.

3. It is further submitted that the issue is no longer *res integra* and is covered by the decision of the Division Bench of this Court, rendered



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on 11.06.2026, in *M/s.Abdul Kalam Science Farmers, People Security*

Association and another vs. The Inspector General of Registration

(Guideline Value) and others, in W.P.(MD) No.9538 of 2026, wherein,

after referring to the above provisions, the Division Bench held as under:

“11.As regards recovery of deficit stamp duty, the matter is governed by Section 33-A of the Indian Stamp Act, which is extracted below:

“33-A. Recovery of deficit stamp duty.-(1) Notwithstanding anything contained in section 33 or in any other provisions of this Act, if after the registration of any instrument under the Registration Act, 1908 (Central Act XVI of 1908), it is found that the proper stamp duty payable under this Act in respect of such instrument has not been paid or has been insufficiently paid, such duty or the deficit, as the case may be, may, on a certificate from the Registrar of the district under the Registration Act, 1908 (Central Act XVI of 1908) be recovered from the person liable to pay the duty, as an arrear of land revenue.

Provided that no such certificate shall be granted unless due inquiry is made and such person is given an opportunity of being heard:

Provided further that no such inquiry shall be commenced after the expiry of three years from the date of registration of the instrument. (2) The certificate of the Registrar of the district under subsection(1) shall, subject only to appeal under sub-section(3), be final and shall not be called in question in any court or before any authority. (3) Any person aggrieved by a certificate of the Registrar of the district under subsection (1) may



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appeal to the Chief Controlling Revenue Authority. Any such appeal shall be preferred within such time, and shall be heard and disposed of in such manner, as may be prescribed."

12. The said provision contemplates that proper when stamp duty payable under this Act has not been paid or has been insufficiently paid, such deficit may on a certificate from the Registrar of the district be recovered. It is also stipulated that before issuance of any such certificate for recovery of deficit duty, a proper enquiry must be conducted by the District Registrar in accordance with law. The said provision also stipulates that such recovery proceedings should be initiated within a period of three years from the date of registration of the document and beyond that no recovery whatsoever is permissible under law.

13. In view of the above settled legal position, this Court is of the considered opinion that no further directions are required to be issued in the present writ petition. We reiterate the position of law and not added anything.

14. With the above observation, this writ petition is disposed of. The Registering Authorities shall scrupulously follow the directions as above and the statute of law in letter and spirit without fail. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed."

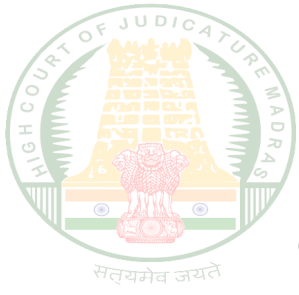
4. The learned counsel for the Government of Tamil Nadu appearing for the respondents, on the other hand, would submit that this is not a case of enhancement of stamp duty on account of a difference in the



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guideline value. It is submitted that there has been undervaluation and therefore, the matter can be referred under Section 47-A of the Indian Stamp Act, 1899.

5. The submission of the learned counsel for the Government of Tamil Nadu appearing for the respondents appears to be genuine. Therefore, I dispose of this Writ Petition by directing the second respondent to initiate appropriate proceedings under Section 47-A of the Indian Stamp Act, 1899. Needless to state, the petitioner shall be heard and while passing the order, the decision of the Division Bench of this Court, rendered on 11.06.2026, in *M/s.Abdul Kalam Science Farmers, People Security Association and another vs. The Inspector General of Registration (Guideline Value) and others*, in W.P.(MD) No.9538 of 2026, shall be kept in mind. The reference under Section 47-A of the Indian Stamp Act, 1899 shall be made within a period of 15 days from the date of receipt of a copy of this order to the appropriate authority. The appropriate authority shall thereafter pass appropriate orders after hearing the petitioner.



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6. Accordingly, this Writ Petition stands disposed of. There shall be

no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

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NCC : Yes / No

Index : Yes / No

To

- 1.The District Registrar (Audit),
Trichy District.
- 2.The Sub-Registrar,
K.Sathanur Sub-Registrar Office,
K.Sathanur, Trichy District.



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