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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27-10-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP(MD) No. 23901 of 2025

CNR:{HCMD011003812025}

Sekar
S/o. Late Narayanasamy,
Door No.5/49, Gangai Street,
Aathikulam,
Madurai,
Madurai District.

..Petitioner(s)

Vs

1. The Inspector General of Registration
   Santhome High Road,
   Chennai - 600 028.

2. The District Collector
   Theni District,
   Theni.

3. The Deputy Collector (Stamp Duty)
   Theni District,
   Theni.

4. The District Registrar
   Registration Department,
   Theni District,
   Theni.

5. The Sub Registrar
   Theni Sub Registration Office,
   Theni District.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of

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India, praying this Court to issue a Writ of Mandamus, directing the respondents to refund the excess amount of Rs.7,86,800/- collected from the petitioner along with interest at the rate of 18 percent per annum within a time frame as may be stipulated by this Honble Court and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): M/s A.R.Kannappan

For Respondent(s): Mr.A.Sivasubramani, AGP

ORDER

Pursuant to a decree issued in O.S. No.53 of 2017, sale deed dated 15.09.2022 was registered in favour of the petitioner. The petitioner paid stamp duty at the rate of Rs.810/- per square foot. Alleging that an excess sum of Rs.7,86,800/- was paid, the petitioner submitted representation dated 04.08.2025 for refund thereof. A mandamus in that regard is sought in this writ petition.

2. Referring to the counter-affidavit of the fifth respondent, learned counsel for the petitioner submits that said respondent states that the petitioner voluntarily paid the stamp duty without raising any protest or objection. After pointing out that the counter-affidavit does not deny the specific assertion that the guideline value was Rs.536/- per square foot, learned counsel submits that an excess amount of Rs.7,86,800/- was collected and that this is liable to be refunded with interest thereon.

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3. In response, it is submitted on behalf of the respondents that the petitioner paid stamp duty at the rate of Rs.810/- per square foot and that this amount represents the correct guideline value in respect of the property.

4. Article 23 of the Schedule to the Indian Stamp Act 1899, provides for the payment of stamp duty on the basis of the market value of the property and not on the basis of the guideline value. As contended on behalf of the respondents, the petitioner paid at the rate of Rs.810/- per square foot. If the petitioner were of the view that this did not represent the market value, the petitioner should have requested for a reference under Section 47-A. Instead, the petitioner made a representation about three years later and thereafter approached this Court.

5. In the absence of any evidence that an amount in excess of the market value of the property was collected by way of stamp duty, the request of the petitioner cannot be countenanced, especially at this distant point of time.

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6. Therefore, the writ petition is dismissed without any order as to costs.

27-10-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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