



WEB COPY

W.P(MD)No.28270 of 2023



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 24.03.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.28270 of 2023
and
W.M.P(MD)No.24335 of 2023**

1.Shalini Jeevadas
2.Preetha Paul

... Petitioners

Vs.

1.The Inspector General of Registration,
NO.100, Santhome High Road,
Chennai-600 028.

2.The Special Deputy Collector,
(Stamps)
Tirunelveli.

3.The District Registrar(Administration)
Registration Department,
Tuticorin.

4.The Sub Registrar,
Pudukkottai,
Tuticorin-628 103.

... Respondents

Writ Petition is filed under article 226 of the Constitution of India,
praying to issue a Writ of Certiorari, calling for the records relating to the
notice No.33942/N4/2023, dated 18.10.2023 passed by the first respondent



herein and to quash the same in so far as it related to the directions in Clause(1), (3) and (4) are concerned.

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For Petitioners
For R1 to R4

:Mr.V.Alex Benny Hook
:Mr.F.Deepak
Special Government Pleader

ORDER

This writ petition is filed with a prayer challenging the impugned order dated 18.10.2023. The same is a notice of inspection issued as per the provisions in the Tamil Nadu Stamp(Prevention of Undervaluation of Instruments) Rules, 1968.

2.When the matter came up for arguments today, upon hearing both sides learned counsel, it can be seen that the petitioners are the vendors in respect of two sale deeds registered as Document Nos.1287 of 2023 and 1288 of 2023. It is seen that the documents were presented by disclosing the sale value and also mentioning the value of the scheduled mentioned property as Rs.25,00,000/- per acre. The sub-Registrar did not accept the same under the guide line value holding that the property should be valued at Rs.54,44,962/-, the same was referred under Section 47-A of the Stamp Act. Thereafter, the second respondent viz., the Special Deputy Collector, Tirunelveli, has fixed the value at Rs.40,00,000/- per acre and accordingly,



the purchaser of the property had paid the dues and has also got the sale deed released.

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3.In this regard, the petitioners being the vendors of the property have preferred an appeal as against the order of the second respondent to the file of the first respondent which is pending. It is the submission of the learned counsel that the payment by the vendor is only for the purpose of getting the document released and they are still aggrieved by the fixation inasmuch as the market value will also reflect in the income tax assessment of the petitioners being the vendor.

4.Be that as it may, when the petitioners had filed an appeal under Section 47-A(10) of the Act, it is for the first respondent to consider the same and pass orders thereon in accordance with law.

5.In view thereof, this writ petition is disposed of on the following terms:

(i)The first respondent shall take up the appeal filed by the petitioners dated 11.07.2023, after due opportunity to the petitioners, the same shall be disposed of in the manner known to law, as expeditiously as possible, in any event, within a period of four months from the date of receipt of the web



copy of the order. No costs. Consequently, connected miscellaneous petition is closed.

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24.03.2026

NCC:Yes/No

Ns

To

1.The Inspector General of Registration,
NO.100, Santhome High Road,
Chennai-600 028.

2.The Special Deputy Collector,
(Stamps)
Tirunelveli.

3.The District Registrar(Administration)
Registration Department,
Tuticorin.

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D.BHARATHA CHAKRAVARTHY, J.

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24.03.2026