BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 02.02.2026

CORAM

THE HONOURABLE MR. JUSTICE N.SENTHILKUMAR

C.R.P(MD). No.3877 of 2025
and
C.M.P(MD) No.20346 of 2025

Sekar ... Petitioner

Vs

1.P.Revathi

2.K.Solai .. Respondents

PRAYER :-Civil Revision Petition filed under Article 227 of the Constitution of India, to set aside the fair and decreetal order dated 11.08.2025 made in I.A.No.1 of 2024 in O.S.No.354 of 2017 on the file of the Additional Sub Court, Pudukkottai, and allow this Civil Revision Petition.

For Petitioner : Mr.B.Prahalad Ravi
for M/s.S.Alagusundar

For Respondents : No appearance

ORDER

This Civil Revision Petition has been filed challenging the order passed in I.A.No.1 of 2024 in O.S.No.354 of 2017 on the file of the learned Additional Sub Court, Pudukkottai, dated 11.08.2025.

2. The revision petitioner is the plaintiff in the suit filed for declaration. The petitioner sought to mark an unregistered sale deed; however, the same was not received in evidence. The trial Court, taking into consideration that the document was unregistered, held that it is hit by Section 17 of the Transfer of Property Act, 1882. Further, by placing reliance on Section 49 of the Registration Act, the trial Court held that an unregistered and unstamped document is not admissible in evidence.

3. The learned counsel for the petitioner relied upon paragraph No. 5 of the impugned order, which reads as follows:

> *"In the case on hand, the sale deed is unregistered. A perusal of the document shows that the Sub-Collector, Pudukkottai, had directed collection of stamp duty to the tune of Rs.31,900/-. So, the plaintiff paid the said stamp duty including the penalty amount, as per the State Bank of*

India, Town Branch, Pudukkottai, vide challan dated 23.09.2016. It is noted that the stamp duty had been collected as per the endorsement made in the alleged sale deed."

4. When the deficit stamp duty to the tune of Rs.31,900/- has admittedly been paid, the reason assigned by the trial Court for rejecting the document is misconceived.

5. This Court, upon referring to Section 42(2) of the Indian Stamp Act, deems it appropriate to extract the said provision. Section 42(2) of the Indian Stamp Act is extracted hereunder:

42. Endorsement of instruments on which duty has been paid under sections 35, 40 or 41

(2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the

officer impounding it, or as such person may direct:

Provided that—

(a) no instrument which has been admitted in evidence upon payment of duty and a penalty under section 35, shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate;

(b) nothing in this section shall affect 2 the Code of Civil Procedure (XIV of 1882), section 144, clause 3.

A reading of the provision makes it clear that once the deficit stamp duty along with penalty is paid, the document becomes admissible in evidence.

6. In the present case, the trial Court itself has recorded that the deficit stamp duty along with penalty has been paid. In view of the specific provision under Section 42(2) of the Indian Stamp Act, the document is admissible in evidence.

7. Accordingly, the order passed by the trial Court is set aside. The Civil Revision Petition stands allowed. Consequently, the connected Miscellaneous Petition is closed. There shall be no order as to costs.

02.02.2026

Indu

To

The Additional Sub Court, Pudukkottai,
Pudukkottai District.

N.SENTHILKUMAR, J.

Indu

CRP(MD). No.3877 of 2025

02.02.2026