



W.P.(MD)No.35522 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35522 of 2025

AMRR Maharaja Dhall Mills Private Limited,
Registered Office at Door No.471,
Nehruji Street,
Allinagaram,
Theni District – 625 531.

Represented by its Managing Director,
Mr.C.Arunjunairajavel
S/o.Mr.R.Chandrakumar,
Door No.40E1, C2, C2 Scheme Road,
Miranda Line 1st Street,
Allinagaram,
Theni – 625 531.

... Petitioner

Vs.

1.The Inspector General of Registration,
Registration Department,
100, Sandhoom High Road,
Chennai – 600 028.



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2.The District Registrar,
Periyakulam,
RTO Office Road, Theni,
Theni District.

3.The Sub Registrar,
Theni,
Theni District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by the third respondent in Letter Na.Ka.No.799 SRO Theni/2025 dated 26.11.2025 and quash the same as illegal and consequently directing the third respondent return back the above said Sale Deed Nos.2280/2025 and 2281/2025.

For Petitioner : Mr.M.Beema Rao

For Respondents : Mr.K.S.Selvaganesan,
Additional Government Pleader

ORDER

Challenge has been made against the impugned order passed by the third respondent in Letter Na.Ka.No.799 SRO Theni/2025



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dated 26.11.2025 and for a consequential direction to the third respondent to return back the above said Sale Deed Nos.2280/2025 and 2281/2025.

2.The learned Counsel for the petitioner would submit that the petitioner company is a Dhall Mill and the petitioner company intended to purchase the subject properties by virtue of two sale deeds. Thereafter, the said sale deeds were presented for registration before the third respondent. Thereafter, the third respondent sent a communication to the Assistant Executive Engineer (Building), Madurai to inspect the premises and furnish a valuation report. The Assistant Executive Engineer [Building], Madurai, on inspection reported that machineries are found in the premises. Based on the said Valuation Report, the third respondent issued the impugned demand notice dated 26.11.2025, calling upon the petitioner company to pay the deficit stamp duty of Rs.25,41,000/- and registration fees of Rs.7,26,000/-. Hence the present Writ Petition has been filed.

3.Learned Counsel for the petitioner would submit that the petitioner was a lessee of the Mill and the Mill was leased out to



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the petitioner for four years and later, being a lessee, the petitioner purchased the plant and machineries from M/s.Kumar Dhall Mills and proper GST and other taxes are being paid. To the said extent, the petitioner has also disclosed all the machineries in the balance sheet pertaining to the year 2022-23 and 2023-2024. Therefore, the machineries which have already been purchased need not be included in the present sale deeds and the petitioner is not liable to pay any amount as claimed by the third respondent by virtue of the impugned order dated 26.11.2025.

4.Per contra, learned Additional Government Pleader appearing for the respondents would submit that at the time of inspection, these machineries were available at the premises of the petitioner and therefore, the machineries must be purchased by the petitioner along with the land. Therefore, it cannot be excluded. Hence, they issued the impugned notice based on the report of the Assistant Executive Engineer (Building), Madurai.

5.Heard the learned Counsel for the parties.



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6. Upon perusal of the documents it appears that the petitioner purchased the immovable property by virtue of the sale deed dated 19.03.2025. It appears that thereafter, the Assistant Executive Engineer [Buildings], Madurai had inspected the property. Admittedly, the machineries are placed in the said premises. Therefore, they valued the property as if the petitioner purchased the property along with machineries. Hence, the impugned order came to be passed.

7. But the fact remains that these machineries have already been purchased independently by the petitioner as lessee, when the subject Mill was leased out to the petitioner by the lessor. In order to show the proof of purchase of these machineries, the petitioner filed balance sheets for the financial years 2022-23 and 2023-24. Upon perusal of the same, it is clear that all the machineries have been reflected as properties of the lessee. Therefore, as rightly contended by the learned Counsel for the petitioner, these machineries, once if it belongs to the petitioner, there is no need for inclusion of the same in the sale deed by virtue of the sale deed that was made only for the purpose of immovable property and not



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for the machineries and machineries also does not belong to the vendor. Therefore, though all those aspects are the subject matters for consideration of the person who came for inspection, he failed to do the same. Therefore, by mere non-application of mind, the impugned demand notice dated 26.11.2025 has been issued.

8.Accordingly, this Writ Petition stands allowed as prayed for and the impugned demand notice dated 26.11.2025 is quashed. There shall be no order as to costs.

18.02.2026

Index: Yes/No

Internet: Yes/No

Neutral Citation: Yes/No

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KRISHNAN RAMASAMY, J.

MR

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