BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **23.01.2026**

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THE HONOURABLE **Mr. JUSTICE KRISHNAN RAMASAMY**

W.P.(MD)No.36664 of 2025 &
W.M.P(MD)No.29147 of 2025

M.G.Manimaran ...Petitioner

vs.

1.The District Registrar,
The District Registrar Office,
Madurai District.

2.The Sub-Registrar,
The Sub-Registrar Office,
Samanatham,
Madurai District. ...Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned Notice issued by the second Respondent Dated Nil/2025 and quash the same and consequently direct the second Respondent to remove remarks and treat the registration of the petitioner's Doc.No.492 of 2024 dated 15.02.2024 as final and conclusive for all purposes.

For Petitioner : Mr.M.Divakaran

For Respondents : Mr.A.Kannan,
Additional Government Pleader

ORDER

This Writ Petition has been filed challenging the impugned Notice issued by the second Respondent Dated Nil/2025 and to direct the second respondent to remove remarks and treat the registration of the petitioner's Doc.No.492 of 2024 on 15.02.2024 as final and conclusive for all purposes.

2. The learned counsel appearing for the petitioner would submit that the impugned notice was issued demanding deficit stamp duty and registration fee. According to the learned counsel, in the present case, the sale deed in Doc.No.492 of 2024 was registered on 15.02.2024 and in the event any undervaluation is found, then the procedures contemplated under Section 47A of the Indian Stamp Act, 1899 ought to be followed. However, the second respondent without any authority issued the impugned notice. Hence, he prayed for setting aside the impugned notice.

3. The learned Additional Government Pleader appearing for the respondents would submit that the second respondent is ready and willing to follow the procedures contemplated under Section 47A of the Indian Stamp Act, 1899 and refer the matter to the concerned Authority for re-determination of value of the property.

4. I have given due consideration to the submissions made on either sides.

5. Admittedly, in the present case, the second respondent has no authority to issue the impugned notice demanding deficit stamp duty and registration fee, merely based on the audit objection. In the event if any undervaluation of property is found during audit objection, then the right course for the respondent is to refer the matter to the concerned Authority for re-determination of value of the property, as per Section 47A of the Indian Stamp Act, 1899. On such referral, the concerned Authority would re-determine the value of the property and based on the same, the second respondent can issue notice. However, the above procedures have not been followed in the present case. Hence, this Court is inclined to quash the impugned notice.

6. Accordingly, the impugned notice issued by the second respondent dated Nil/2025 is quashed and the second respondent is at liberty to refer the matter to the concerned Authority in accordance with the provisions of Section 47A of the Indian Stamp Act, 1899 for re-determination of value of the property.

7. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

23.01.2026

Speaking / Non-speaking order
Index : Yes/No
NCC : Yes/No

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To

1.The District Registrar,
The District Registrar Office,
Madurai District.

2.The Sub-Registrar,
The Sub-Registrar Office,
Samanatham,
Madurai District.

<u>KRISHNAN RAMASAMY, J.</u>

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W.P.(MD)No.36664 of 2025

23.01.2026