



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-02-2026

WEB COPY

CORAM

**THE HONOURABLE MR JUSTICE SENTHILKUMAR
RAMAMOORTHY**

**WP Nos. 43022, 41594, 34953, 34960, 34962, 34964, 34966, 29261, 29262,
34147, 29268 & 28347 of 2025**

M.Kalimurugan	... Petitioner in WP.No.43022/2025
Sayyad Abdul Khadar	... Petitioner in WP No.41594/2025
Deivasubramanian, H	... Petitioner in WP No.34953/2025
Sayyad Abdul Khadar	... Petitioner in WP No.41594/2025
Vishveshwaran R	... Petitioner in WP No.34960/2025
V.Raghavan	... Petitioner in WP No.34962/2025
Anatharaman K	... Petitioner in WP No.34964/2025
B.Manojkumar	... Petitioner in WP No.34966/2025
Gopalaswamy A	... Petitioner in WP No.29261/2025
Uma Sharma	... Petitioner in WP No.29262/2025
Sundararaman S	... Petitioner in WP No.34147/2025
Chandramouli R	... Petitioner in WP No.29268/2025
Vignesh Subramaniam & 8 others	... Petitioner in WP No.28347/2025

Vs

1. The Inspector General of
Registration Of Tamil Nadu
No.100, Santhome High Road,
Chennai, Tamil Nadu-600 028

1st Respondent in all WPs



2. The Sub Registrar, The Sub Registrar
Office, Adyar, No.52, Dr.Muthulakshmi
Salai, L. B.Road, Thiruvanmiyur,
Chennai, Tamil Nadu-600 041.

2nd Respondent in WP Nos.43022
& 41594 of 2025

The Sub Registrar, The Sub Registrar
Office, Adyar, No.94, Perumal Koil
Street, Kamaraj Nagar, Kotturpuram,
Chennai, Tamil Nadu 600 085

The Sub Registrar, The Sub Registrar
Office, Mylapore, No.09, Kavinagar,
Bharadhidasan Road, Seetammal
Colony, MIC Colony, Alwarpet,
Chennai, Tamil Nadu 600 018

2nd Respondent in
WP.Nos.34953, 34960, 34962, 34964,
34966, 29262, 34147 & 28347/2025

2nd Respondent in
WP.Nos.29261 & 29268 of 2025

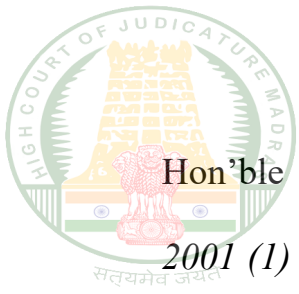
In all WPs

For Petitioner(s): Mr.Mahesh Kumar .S

For Respondents: Mr.P.Wilson, Senior Advocate,
Assisted by Mr.U.Baranidharan,
Spl. Govt. Pleader

ORDER

This batch of writ petitions pertains to the Appaswamy Altezza Project. Each petitioner asserts that pursuant to an agreement for sale, a construction agreement was entered into with the developer and that the respective petitioner became the owner of the building on such basis. Requisite stamp duty and registration fees were paid on such construction agreement. The challenge is confined to paragraph 7(ii) of G.O.Ms.No.131 Commercial Taxes and Registration (J1) Department dated 01.12.2023. Relying on the judgment of the



Hon'ble Supreme Court in *Parkview Enterprises v. The State of Tamil Nadu*, 2001 (1) SCC 742, particularly paragraphs 61 to 64 thereof, learned counsel for

the petitioner contends that the Hon'ble Supreme Court recognised that dual ownership of land and building is permissible under the Transfer of Property Act, 1882. Without prejudice to said contention, as an interim arrangement, learned counsel for the petitioner submits that each petitioner will pay stamp duty and registration fees on the composite value as per G.O.Ms.No.131 under protest and subject to the outcome of the writ petitions while also including a recital to the effect that each petitioner is the owner of the building under the respective construction agreement.

2. In response to these contentions, Mr.P.Wilson, learned senior counsel, submits that after the issuance of G.O.Ms.No.131, amendments were made to the [Tamil Nadu Stamp \(Constitution of Valuation Committee for Estimation, Publication and Revision of Market Value Guidelines of Properties\) Rules, 2010](#). In view thereof, he submits that the writ petitions have become infructuous and, if so intended, the respective petitioner should challenge the said Rules. By referring to Sections 27 and 64 of the Indian Stamp Act, 1899, he submits that it is not open to the respective petitioner to not disclose the building constructed on the land and that any such failure to disclose the building would entail the imposition of a penalty under Section 64. If stamp duty and registration fees were to be paid on the composite value by disclosing



the building, he submits that the sale deed concerned would be registered and released subject to the outcome of the writ petitions.

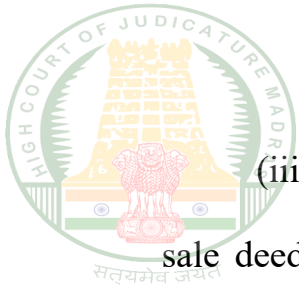
WEB COPY

3. The larger question as to whether the respective petitioner has become the owner of the building pursuant to the respective construction agreement would warrant close consideration in course of final disposal. At this juncture, the respective petitioner has agreed to pay stamp duty and registration fees on the composite value under protest and subject to the outcome of the writ petitions.

4. Considering these aspects, the following interim order is issued:

(i) Each petitioner is permitted to present a sale deed for registration disclosing not only the undivided share of land, but also the flat.

(ii) The requisite stamp duty and registration fees on the composite value shall be paid under protest and subject to the outcome of the writ petitions. Such payment may be made after taking the benefit of G.O.Ms.No.166, Commercial Taxes and Registration (J1) Department dated 19.12.2025, which provides for a set off in respect of the stamp duty and registration fees paid on the construction agreement. This is, however, subject to the condition that it should be a first sale.



(iii) The respective petitioner is permitted to incorporate a recital in the sale deed to the effect that such petitioner became the owner of the building under the agreement of sale read with the construction agreement.

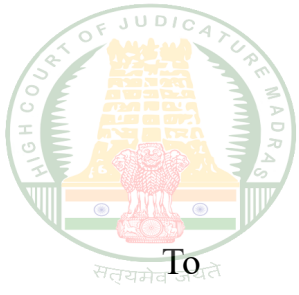
(iv) Subject to compliance with all the above conditions and any other requirements relating to registration, the registering officer shall register the document and release the same to the petitioner.

Post the matter on 26.03.2026.

17-02-2026

Internet: Yes

Neutral Citation: Yes/No



To

WEB COPY

- 1.The Inspector General Of
Registration Of Tamil Nadu
No.100, Santhome High Road,
Chennai, Tamilnadu-600 028
- 2.The Sub Registrar
The Sub Registrar Office, Adyar,
No.52, Dr. Muthulakshmi Salai, L.B.
Road, Thiruvanmiyur, Chennai,
Tamilnadu-600 041
- 3.The Sub Registrar, The Sub Registrar
Office, Adyar, No.94, Perumal Koil
Street, Kamaraj Nagar, Kotturpuram,
Chennai, Tamil Nadu 600 085
- 4.The Sub Registrar, The Sub Registrar
Office, Mylapore, No.09, Kavinagar,
Bharadhidasan Road, Seetammal
Colony, MIC Colony, Alwarpet,
Chennai, Tamil Nadu 600 018



WEB COPY

WP No. 43022 of 2025



SENTHILKUMAR RAMAMOORTHY J.

kal

**WP Nos. 43022, 41594, 34953, 34960, 34962,
34964, 34966, 29261, 29262, 34147, 29268 & 28347
of 2025**

17-02-2026