



WEB COPY

WP No. 46542 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-11-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

**WP No. 46542 of 2025
& W.M.P.No.51922 of 2025**

1. Elephantine Enterprises Private Limited
Rep. By Its Authorised Signatory,
S.Goudhaman, No.3 Kadiravan Salai
Neelangarai Chennai 41

Petitioner(s)

Vs

1. The Inspector General Of
Registration, Office Of The Inspector
General Of Registration, Commercial
Taxes And Registration Department, Door
Number 100 Santhome High Road
Chennai 28

2.The District Revenue Officer (stamps)
Office Of The District Revenue Officer
(stamps) , Singaravelar Maaligai Chennai
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3.The Sub Registrar
Sunguvarchatram, Vadivamal Nagar
Kandigai Road, Sunguvarchatram 602 106



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Respondent(s)

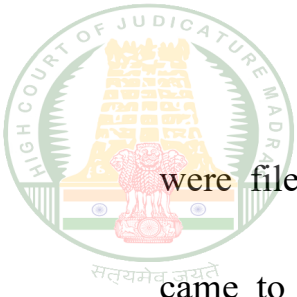
For Petitioner(s): Mr.K.Jayaraman

For Respondent: Mr.U.Baranidharan, SGP

ORDER

Mr.U.Baranidharan, learned Special Government Pleader, takes notice on behalf of the respondents.

2. The learned counsel for the petitioner would submit that in this case, the petitioner had purchased the subject property vide sale deed dated 12.05.2023 and registered the same before the 3rd respondent as Doc.No.2367 of 2023. Subsequently, the said property was sold by the petitioner vide sale deed dated 22.05.2023 and the same was also registered as Doc.No.2500 of 2023. Under these circumstances, the 2nd respondent issued a Form I notice dated 27.03.2025, 19.05.2025 & 26.06.2025 with regard to the differential duty for the aforesaid documents, for which, the replies dated 06.05.2025 & 26.05.2025



were filed by the petitioner. Subsequently, Form II notice dated 10.09.2025

came to be issued by the 2nd respondent, for which, a detailed reply dated

26.09.2025 was filed by the petitioner. However, without considering the said

reply, the impugned order came to be passed on 10.10.2025, directing the

petitioner to pay the differential amount. Hence, he prays for an order of interim

stay.

3. Considering the above submissions, this Court is satisfied and is inclined to grant an order of interim stay. Accordingly, there shall be interim stay.

4. Post this matter on 16.12.2025.

28-11-2025

nsa

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

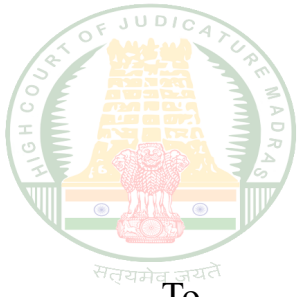
Neutral Citation: Yes/No



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KRISHNAN RAMASAMY J.

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