



W.P(MD)No.20234 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.07.2025

CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)No.20234 of 2025

and

W.M.P(MD)No.15604 & 15606 of 2025

Desiya Seva Sangam,
A Trust Represent by Dr.,Srinivasa Kannan,
S/o. Rathinasamy
No.1159,KP Road, Nagercoil,
Kanyakumari District.

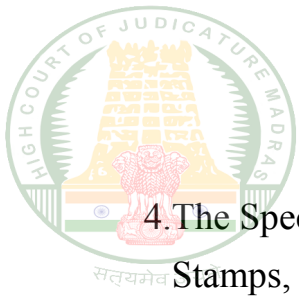
Petitioner(s)

Vs

1.The Chief Controlling Authority /
The Inspector General of Registration,
Santhome High Road,
Chennai.

2.The Sub Registrar,
Arunmanai,
Kanyakumari District.

3.The Special Tahsildar Stamps,
Marthandam,
Kanyakumari District.



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4. The Special Deputy Collector,
Stamps, Tirunelveli,
Tirunelveli District.

Respondent(s)

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the proceedings of the 4th respondent made in Mu.Sa.Ex No. 4/90/2017 dated 25.10.2017 and the consequential proceedings of the 1st Respondent made in Aathi.Moo.No.46235/N4/2024 date 15.11.2024 and quash the same and consequently direct the 4th respondent to conduct fresh enquiry.

For Petitioner	: Mr.K.Govindarajan, for Mr.R.Murali
For Respondents	: Mr.G.Suriya Ananth (for R1 to R4) Additional Government Pleader

ORDER

This writ petition is filed for Writ of Certiorarified Mandamus, to quash the proceedings of the 4th respondent made in Mu.Sa.Ex No. 4/90/2017 dated 25.10.2017 and another proceedings of the 1st Respondent made in Aathi.Moo.No. 46235/N4/2024 date 15.11.2024 and consequently to direct the 4th respondent to conduct fresh enquiry.



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2.The petitioner, who is a public charitable trust has purchased the property to an extent of 32 Ares 32 cents comprised in S.No.1017/5 situated at Sermanurkarai, Kaliyal Village, Villavancodu Taluk, Kanyaumari District, and paid stamp duty. However, the 4th respondent / the Special Deputy Collector (Stamps), Tirunelveli, has initiated proceedings under Section 47-A of the Indian Stamps Act, 1899 and has imposed payment more than six times the original amount.

3.The contention of the petitioner is that the respondents have not granted any proper opportunity to the petitioner to substantiate the petitioner's case. On perusal of the impugned proceedings dated 25.10.2017 and 15.11.2024, it is seen that the fourth respondent has issued Form 25 to the petitioner to file the reply within 21 days. However, the petitioner has not submitted any reply within time as fixed by the fourth respondent. Therefore, it cannot be stated that no opportunity is granted to the petitioner.

4.The respondent submitted that the petitioner is having an alternate appellate remedy and without filing an appeal the present writ petition is filed. Further submitted while filing appeal the petitioner is bound to remit the entire demanded amount. The petitioner in order to avoid payment has filed the present writ petition. On the other hand, the Learned Counsel appearing the petitioner



submitted that the entire amount could not be paid, since the petitioner is a public trust.

5. Therefore, in order to meet the ends of justice, the petitioner is directed to file an appeal against the impugned order dated 25.10.2017 and 15.11.2024. The limitation in filing the appeal is waived. The petitioner is directed to deposit 20% of the demand while preferring the appeal. On such deposit, the respondents shall dispose of the appeal within a period of 12 weeks. If the petitioner has paid any amount earlier, the same shall be deducted from the said 20% of the demand amount.

6. With the above observations, this writ petition stands disposed of. No costs. Consequently, the connected writ miscellaneous petitions are closed.

28.07.2025

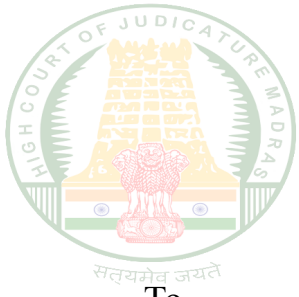
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NCC : Yes / No

Index : Yes / No

Internet : Yes

Vsg



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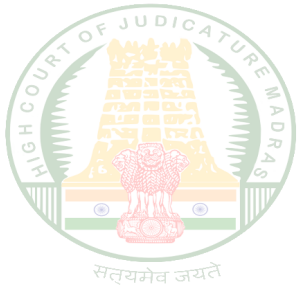
To
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Stamps, Tirunelveli,
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S.SRIMATHY, J.

Vsg

**ORDER MADE IN
W.P(MD)No.20234 of 2025
and
W.M.P(MD)No.15604 & 15606 of 2025**

**DATED : 28.07.2025
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