

W.P(MD)No.20320 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.20320 of 2025

and

W.M.P(MD)No.15725 & 15727 of 2025

Sri Sakthi Trust,
Represent by C.Rajendran,
S/o. Chellam
No.11/65, Mutchand Bhavan,
Kadampanmoodu, Petchiparai Post,
Kanyakumari District.

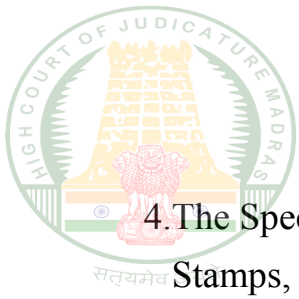
Petitioner(s)

Vs

1.The Inspector General of Registration,
Santome 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.

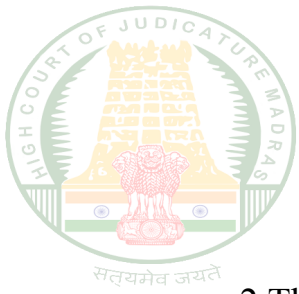
Respondent(s)

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 Na.Ka.No.X4/631/2019 dated 31.12.2020 and consequential proceedings of the 1st respondent made in Aa.Thi.Mu.No.45505/N4/2024 dated 15.11.2024 and quash the same and consequently direct the 4th respondent to rehear and decide the Stamp Duty Dispute in terms of Section 47-A of The Indian Stamps Act 1899.

For Petitioner	: Mr.K.Govindarajan, for Mr.R.Murali
For Respondents	: Mr.S.Kameswaran Government Advocate

ORDER

This writ petition is filed for Writ of Certiorarified Mandamus, to quash the proceedings of the 4th respondent made in Na.Ka.No.X4/631/2019 dated 31.12.2020 and another proceedings of the 1st Respondent made in Aa.Thi.Mu.No. 45505/N4/2024 dated 15.11.2024 and consequently to direct the 4th respondent to rehear and decide the Stamp Duty Dispute in terms of Section 47-A of The Indian Stamps Act 1899.



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2.The petitioner, who is a public charitable trust has purchased the property to an extent of 344 sq. mts., and 150 sq. mts., comprised in S.Nos.911/5 and 912/5 situated at 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 31.12.2020 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



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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.

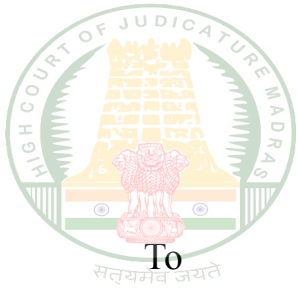
5. Therefore, in order to meet the ends of justice, the petitioner is directed to file an appeal against the impugned order dated 31.12.2020 and 15.11.2024. The limitation in filing the appeal is waived. The petitioner is directed to deposit 20% of the demand while preferring the appeal. On such deposit, 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

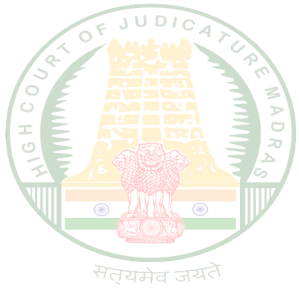


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S.SRIMATHY, J.

Vsg

**ORDER MADE IN
W.P(MD)No.20320 of 2025
and
W.M.P(MD)No.15725 & 15727 of 2025**

**DATED : 28.07.2025
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