



W.P.(MD) No.35522 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 04.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35522 of 2025

AMRR Maharaja Dhall Mills Private Limited,
Registered Office at Door No.471,
Nehruji Street, Allinagaram,
Theni District - 625531
Represented by its Managing Director,
Mr.R.Arunjunairajavel.

... Petitioner

Vs

1. The Inspector General of Registration,
Registration Department,
Chennai-600028.
100, Sandhoom High Road,
Chennai-600 028
2. The District Registrar,
Periyakulam,
RTO Office Road, Theni,
Theni District.
3. The Sub Registrar,
Theni,
Theni District.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorarified Mandamus to call for the records



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pertaining to the impugned order passed by the 3rd respondent in Letter Na.Ka.No.799 SRO Theni/2025 Dated 26.11.2025 and quash the same as illegal and consequently directing the 3rd Respondent return back the above said Sale Deed Nos.2280/2025 and 2281/2025.

For Petitioner : Mr.M.Beema Rao
For Respondents : Mr.K.S.Selvaganesan,
Addl. Govt. Pleader

ORDER

The learned counsel appearing for the petitioner would submit that the petitioner company purchased the machinery in the year 2021 itself. However, at the time when the petitioner company purchased the property, the respondent Department determined the value by taking into consideration the machinery as well. The learned counsel would further submit that the petitioner purchased only the immovable property along with the building, and that the petitioner company has not mentioned the machinery anywhere in the sale deed or in the Form I annexure.



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2. Therefore, in order to establish that the machinery was purchased in the year 2021, the petitioner would produce proof to that effect, such as invoice copies and the balance sheets of the petitioner company for the years 2020–2021 and 2021–2022. It is made clear that the petitioner, being the purchaser, has produced its balance sheet and not the balance sheet of the seller.

3. Post the matter on **18.02.2026**.

04.02.2026

vsm

To

1. The Inspector General of Registration,
Registration Department,
Chennai-600028.
100, Sandhoom High Road,
Chennai-600 028
2. The District Registrar,
Periyakulam,
RTO Office Road, Theni,
Theni District.
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KRISHNAN RAMASAMY, J.

vsm

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