IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-09-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE
AND
THE HONOURABLE MR.JUSTICE R.RAJESH VIVEKANANTHAN

WA No. 3175 of 2023
and
CMP No. 26032 of 2023

1. The Special Deputy
Collector(Stamps)
District Collector Office, Rajaji Salai,
Chennai 600 001.

Appellant(s)

Vs

1. K.K.V.Seetharaman
S/o.K.Subbarao, No.270, Srinagar
Thodukadu Madura, Thodukadu Post,
Via Sriperumbudur, Thiruvallur District
602 105.

2.K.Anitha
W/o.K.Subbarao, No.270, Srinagar
Thodukadu Madura, Thodukadu Post,
Via Sriperumbudur, Thiruvallur District
602 105.

3.The Chief Controllling Revenue
Authority
cum Inspector General of Registration,
Santhome High Road, Chennai 600
028.

4.The Sub Registrar
O/o.The Sub Registrar, Perambakkam,
Thiruvallur District.

Respondent(s)

PRAYER
To set aside the order date 31.08.2023 made in WP.No.21389 of 2023.

For Appellant(s): Mt.T.Gowthaman, AAG
Assisted by Mr.Dominic S
David, AGP

For Respondent(s): Mr.T.M.Pappiah For R1 and R2,
Mr.V. Thamizhanban,GA For R3
and R4

JUDGMENT

(Judgment of the Court was made by Abdul Quddhose J.)

This writ appeal has been filed, challenging the impugned order dated 31.08.2023 passed by a learned Single Judge in W.P. No.21389 of 2023.

2. In the impugned order passed by the learned Single Judge, the appellant and the official respondents were directed to release the documents presented by the respondents 1 and 2 for registration bearing Doc. Nos.1471 of 2013 and 1514 of 2013 within a period of two weeks from the date of receipt of a copy of the said order. The appellant and the official respondents were the respondents in W.P. No.21389 of 2023 and the respondents 1 and 2 were the petitioners.

3. The learned Additional Advocate General appearing for the appellant and the official respondents would submit that the order passed by the learned

Single Judge is erroneous. According to him, the respondents 1 and 2 by taking advantage of their own slumber cannot be allowed to obtain release of the documents without payment of the determined amount towards interest on account of the delay on the part of the respondents 1 and 2 in paying the differential stamp duty as determined under Section 47-A of the Indian Stamp Act, 1899. He would further submit that even assuming that the respondents 1 and 2 became aware of the final order passed by the District Collector under Section 47-A of the Indian Stamp Act only in the year 2020 under the Right to Information Act, the respondents 1 and 2 are still liable to pay interest from 2020 to 2023 when the respondents 1 and 2 had paid the principal amount towards the deficit stamp duty determined by the District Collector as per the provisions of Section 47-A of the Indian Stamp Act.

4. On the other hand, the learned counsel for the respondents 1 and 2 would once again reiterate as submitted before the learned Single Judge that there was no delay on the part of the respondents 1 and 2 in paying the deficit stamp duty. He would once again reiterate that the respondents 1 and 2 were never served with the final order said to have been passed under Section 47-A of the Indian Stamp Act by the District Collector. Having paid the principal amount towards the deficit stamp duty, he would submit that the learned Single Judge in the impugned order was right in directing the appellant and the official respondents to release the documents to the respondents 1 and 2. He would also

rely upon Section 47-A(3) of the Indian Stamp Act and would submit that the claim of the appellant and the official respondents is hopelessly barred by limitation as under Section 47-A(3) of the Indian Stamp Act, according to him, the payment ought to have been made within a period of five years from the date of the execution of the documents. He would submit that in the instant case, the documents were executed and presented for registration in the year 2013 but whereas even according to the appellant and the official respondents, the order was passed under Section 47-A of the Indian Stamp Act only on 03.08.2018 beyond the period of five years as stipulated under Section 47-A(3) of the Indian Stamp Act.

Discussion:

5. The learned Single Judge in the impugned order dated 31.08.2023 had allowed the writ petition filed by the respondents 1 and 2 after taking into consideration the following facts:

a) There was an enormous delay on the part of the District Revenue Officer (Stamps) in disposing of the petition under Section 47-A of the Indian Stamp Act, 1899;

b) The aforesaid order dated 03.08.2018 was not even communicated to the respondents 1 and 2 and the respondents 1 and 2 were not made aware of the order passed by the District Revenue Officer;

c) The respondents 1 and 2 obtained the impugned order dated

03.08.2018 only under an application under the Right to Information Act and therefore, the delay cannot be attributed to the respondents 1 and 2.

6. In view of the aforesaid facts recorded by the learned Single Judge in the impugned order, the learned Single Judge disallowed the claim of interest by the appellant and the official respondents and directed the appellant and the official respondents to release the documents presented by the respondents 1 and 2 viz., Doc. Nos.1471 of 2013 and 1514 of 2013 for registration.

7. We do not find any infirmity in the reasons given by the learned Single Judge for allowing the writ petition filed by the respondents 1 and 2. Admittedly, there is no acknowledgment produced by the appellant and the official respondents before the learned Single Judge for having served the impugned order dated 03.08.2018 said to have been passed under Section 47-A of the Indian Stamp Act on the respondents 1 and 2. A categorical plea has been raised by the respondents 1 and 2 before this Court that they were never served with the impugned order passed by the District Collector dated 03.08.2018.

8. This Court had also granted an opportunity for the appellant and the official respondents to produce the acknowledgment in respect of the due service made on the respondents 1 and 2 with regard to the impugned order dated 03.08.2018 said to have been passed by the District Collector under

Section 47-A of the Indian Stamp Act. The matter came up for hearing earlier on 02.09.2026 and the learned Additional Advocate General appearing for the appellant and the official respondents sought time to get instructions on that date as to whether the order of the District Collector dated 03.08.2018 was communicated to the respondents 1 and 2 or not. Thereafter, the matter has been adjourned for hearing today. It is fairly submitted by the learned Additional Advocate General appearing for the appellant and the official respondents that the appellant and the official respondents do not have any records in their possession to prove that the impugned order of the District Collector dated 03.08.2018 was in fact served on the respondents 1 and 2. Therefore, we have to accept the contentions of the respondents 1 and 2 that they were never served with the impugned order dated 03.08.2018 passed by the District Collector under Section 47-A of the Indian Stamp Act.

9. Section 47-A(3) of the Indian Stamp Act makes it clear that within a period of five years from the date of registration of any instrument or conveyance, proceedings will have to be initiated by the Collector for determination of the deficit stamp duty. Though the learned counsel for the respondents 1 and 2 relies upon the aforesaid provision to contend that the determination made by the appellant and the official respondents through the impugned order dated 03.08.2018 is barred by limitation that argument is not acceptable as Section 47-A(3) of the Indian Stamp Act only stipulates that the

Collector will have to initiate action within a period of five years from the date of registration of any document and they need not conclude the same within a period of five years. However, at the same time, any demand to be made by the Registration Department for collection of deficit stamp duty and interest will have to be made by the Registration Department within a reasonable period.

10. In the case on hand, it is an undisputed fact that the respondents 1 and 2 have paid the principal amount to the Registration Department pursuant to the proceedings initiated by the Registration Department under Section 47-A of the Indian Stamp Act in the year 2023. The same was also collected by the Registration Department.

11. The learned Additional Advocate General appearing for the appellant and the official respondents would also submit that the said demand was made under the "Samadhan Scheme".

12. The Registration Department having accepted the payment and if they had noticed any shortfall or any delay in the said payment, they ought to have raised a demand on the respondents 1 and 2 immediately on receipt of the said payment. Admittedly, in the instant case, no such demand was made by the appellant and the official respondents immediately against the respondents 1 and 2 with regard to the payment of interest claimed by the appellant and the

official respondents for the delayed payment of the deficit stamp duty.

13. It is also noticed by us that the respondents 1 and 2 had given a representation on 08.05.2023 to the appellant and the official respondents, requesting the appellant and the official respondents to release the documents presented by the respondents 1 and 2 for registration. Admittedly, the appellant and the official respondents also failed to respond to the said representation dated 08.05.2023 made by the respondents 1 and 2. Therefore, the question of payment of interest by the respondents 1 and 2 for the alleged delay in payment of the deficit stamp duty does not arise.

14. If the appellant and the official respondents were still interested in the collection of interest from the respondents 1 and 2, they ought to have immediately responded to the respondents 1 and 2's communication dated 08.05.2023, requesting the appellant and the official respondents to return the documents presented for registration. Having chosen not to send any response, the contentions of the appellant and the official respondents as raised in this writ appeal does not deserve any merit due to the reasons stated supra.

15. The learned Single Judge has rightly allowed the writ petition filed by the respondents 1 and 2 by directing the appellant and the official respondents to release the documents presented by the respondents 1 and 2 for registration. We

do not find any infirmity in the impugned order of the learned Single Judge. Accordingly, this writ appeal is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

(ABDUL QUDDHOSE J.)(R.RAJESH VIVEKANANTHAN J.)
07-09-2026

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
ab

To

1.The Chief Controllling Revenue Authority
cum Inspector General of Registration,
Santhome High Road, Chennai 600 028.

2.The Sub Registrar
O/o.The Sub Registrar, Perambakkam,
Thiruvallur District.

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AND
R.RAJESH
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