IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 09-09-2026**

CORAM

**THE HON'BLE MR JUSTICE ABDUL QUDDHOSE**

**AND**

**THE HON'BLE MR.JUSTICE R.RAJESH VIVEKANANTHAN**

**WA No. 2438 of 2026 and CMP No.21521 of 2026**

1. The Inspector General of Registration
   No.100, Santhome High Road, R.A.Puram,
   Chennai - 600 028.

2. The District Registrar (Administration),
   Erode, Erode District

3. The Sub Registrar,
   Perundurai, Erode District.

..Appellants

Vs

N.Natarajan

..Respondent

Prayer: Writ Appeal is filed under Clause 15 of Letters Patent to set aside the order dated 31.10.2025 in WP.No.35121 of 2025 and allow this Writ Appeal.

For Appellants: Mr.K.Maheshwaran,
Additional Government Pleader

For Respondent(s): Mr. S. Kaithamalaikumaran

**JUDGMENT**

(*Delivered by* ***ABDUL QUDDHOSE,J.***)

This Writ Appeal has been filed, challenging the impugned order dated 31.10.2025 passed by the learned Single Judge of this court in WP.No.35121 of 2025.

2.The issue that arises for consideration in this writ appeal is whether the learned Single Judge, under the impugned order, dated 31.10.2025 passed in W.P.NO.35121 of 2025 was right in allowing the writ petition filed by the respondent by holding that the demand for payment of the deficit stamp duty was demanded from the respondent, beyond the period of 3 years from the date of registration of the partition deed presented by the respondent for registration and therefore, the demand is barred by limitation as per the second proviso to Section 33-A of the Indian Stamp Act, 1899.

3.The learned Additional Government Pleader appearing for the appellants would submit that the proceedings for payment of deficit stamp duty was initiated by the appellants, within a period of 3 years by issuing notice to the respondent. He would submit that though the final demand for payment of deficit stamp duty was made by the appellants beyond the period of three years, the demand of the appellants to the respondent for payment of the deficit stamp duty is not barred by limitation as per the second proviso to Section 33-A of the Indian Stamp Act, 1899 since the proceedings which culminated in the demand was initiated by the appellants within a period of three years from the date of registration of the Partition Deed presented by the respondent for registration.

4. On the other hand, learned counsel appearing for the respondent would submit that as per the second proviso to Section 33-A of the Indian Stamp Act,

it is clear that the period of 3 years for initiating action under Section 33-A of the Indian Stamp Act starts from the date of registration of the document and therefore, since the impugned demand has been made on the respondent by the appellants only on 26.06.2025, which is beyond the period of 3 years from the date of registration of the partition deed presented by the respondent for registration, which is dated 26.09.2014, the impugned demand of the appellants, claiming deficit stamp duty from the respondent is barred by limitation, as per the second proviso to 33-A of the Indian Stamp Act.

5.Learned counsel for the respondent has also relied upon the decision of the Division Bench of this court, dated 05.02.2024 in ***W.A.Nos.1999, 2003, 2005, 2006, 2008, 2009, 2010 and 2013 of 2023*** in the case of ***The Chief Controlling Revenue Authority and Inspector General of Registration Vs. Hiranandani Township Private Limited*** to support his contention that the demand made by the appellants towards the deficit stamp duty from the respondent is barred by limitation, as per the second proviso to Section 33-A of the Indian Stamp Act, 1899.

Discussion:

6. Section 33-A of the Indian Stamp Act is reproduced hereunder.

***33-A Recovery of deficit stamp duty-***

*(1) Notwithstanding anything contained in section33 or in any other provisions of this Act, if, after the registration of any instrument under the Registration Act, 1908 (Central Act XVI) of 1908), it is found that the proper stamp duty payable under this Act in respect of such instrument has not been paid or has been insufficiently paid, such duty or the deficit, as the case may be, may, on a certificate from the Registrar of the district under the Registration Act, 1908 (Central Act XVI of 1909) be recovered from the person liable to pay the duty, as an arrear of land revenue:*

*Provided that no such certificate shall be granted unless due inquiry is made and such person is given an opportunity of being heard:*

*Provided further that no such inquiry shall be commenced after the expiry of three years from the date of registration of the instrument.*

*(2) The certificate of the Registrar of the district under sub-section (1) shall, subject only to appeal under sub-section(3), be final and shall not be called in question in any Court or before any authority.*

*(3) Any person aggrieved by a certificate of the Registrar of the district under sub-section (1) may appeal to the Chief*

*Controlling Revenue Authority. Any such appeal shall be preferred within such time, and shall be heard and disposed of in such manner, as may be prescribed.*

7.The second proviso to Section 33-A of the Indian Stamp Act, 1899 makes it clear that if the registration department decides to claim any deficit stamp duty from any party in respect of the document, which has already been registered, no enquiry shall be commenced, after the expiry of 3 years from the date of registration of the instrument. Therefore, as per second proviso to Section 33-A of the Indian Stamp Act, for the purpose of calculating limitation, the starting date for calculating the period of limitation, is the date of registration of the instrument and not the date, when the proceedings were initiated by the Registration Department for collection of deficit stamp duty.

8.In the case on hand, the subject partition deed was registered on 26.09.2014, whereas, the first demand was made by the Registration Department on the respondent on 26.06.2025 for payment of the alleged deficit stamp duty from the respondent in respect of the partition deed registered on 26.09.2014, i.e., beyond the period of 3 years from the date of registration of the said document. Therefore, the demand of the appellants towards the deficit stamp duty from the respondent is hopelessly barred by limitation, as per the second proviso to Section 33-A of the Indian Stamp Act, 1889.

9.The Division Bench of this court, in its decision dated 05.02.2024 rendered in W.A.Nos.1999, 2003, 2005, 2006, 2008, 2009, 2010 and 2013 of 2023 in the case of ***The Chief Controlling Revenue Authority and Inspector General of Registration Vs. Hiranandani Township Private Limited*** has also held that the second proviso to Section 33-A of the Indian Stamp Act prohibits any demand being made towards the deficit stamp duty beyond the period of 3 years from the date of registration of the instrument. The Division Bench, in the aforesaid decision has made it clear that the prohibition imposed on the Registration Department under Section 33-A of the Indian Stamp Act not to claim the deficit stamp duty beyond the period of 3 years from the date of registration of the instrument is mandatory and not directory. We are in agreement with the view taken by the said Division Bench in its order dated 05.02.2024 referred to supra. Therefore, the contention of the learned Additional Government Pleader appearing for the appellants that since proceedings were initiated by the appellants against the respondent, within a period of 3 years is sufficient to get over the second proviso to Section 33-A of the Indian Stamp Act, cannot be accepted by us, in view of the fact that the second proviso to Section 33-A of the Indian Stamp Act makes it clear that the limitation period has to be calculated only from the date of registration of the instrument.

10.In the case on hand, the document was registered on 26.09.2014, whereas, the first demand was made by the appellants towards the payment of deficit stamp duty from the respondent is only on 26.06.2025, almost after lapse of more than 10 years from the date of registration of the instrument.

11.For the foregoing reasons, we are of the considered view that there is no infirmity in the order of the learned single Judge in allowing the writ petition filed by the respondent.

12.Accordingly, this writ appeal is dismissed, confirming the order of the learned Single Judge in W.P.No.35121 of 2025, dated 31.10.2025. There shall be no order as to costs. Connected miscellaneous petition is closed.

**(A.Q.,J.) (R.R.V.,J.)**
**09-09-2026**

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

To

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   No.100, Santhome High Road,
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**ABDUL QUDDHOSE, J.**
**AND**
**R.RAJESH VIVEKANANTHAN, J.**

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