



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 5407 of 2026
and WMP.No.5936 & 5938 of 2026**

1. P.Muthusamy
S/o. Periyanna Gounder,
2. M. Venkatachalam
S/o. P.Muthusamy,
Both are residing at Door No. 6/82, Kudi Street,
Unjapalayam, Punjai Idaiyar Keelmugam
Village, Mohanur Taluk,
Namakkal District.

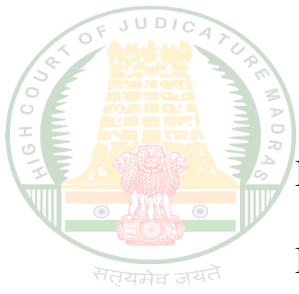
..Petitioners

Vs

The Sub-Registrar
Velur, Namakkal District.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the entire records relating to the impugned notices dated 09.04.2025, 21.06.2025, 14.08.2025 and 26.09.2025 issue by the respondent directing us to pay default stamp duty of sum of Rs.1,00,588/- and deficit registration charge of Rs.28,740/- in respect of Registration of Release deed dated 17.10.2024 in Document No. 3532 of 2024 and quash the same.



For Petitioners:

Mr. L.Mouli

For Respondent:

Mr. U.Baranidharan, Spl. G.P.

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ORDER

Pursuant to partition deed dated 13.12.1971, the petitioners' daughters executed release deed dated 17.10.2024 upon receiving a sum of Rs.5 lakhs each. Said release deed was registered on 17.10.2024 as document no.3532/2024. Thereafter, notices were issued demanding deficit stamp duty. Such notices are challenged in this writ petition.

2. Learned counsel for the petitioners submits that the registering officer does not have the power to initiate proceedings under Section 33A of the Indian Stamp Act, 1899.

3. Mr.U.Baranidharan, learned Special Government Pleader, accepts notice for the sole respondent. He concurs with the submissions that the registering officer does not have the power to initiate proceedings under Section 33A. If it is intended to initiate proceedings in respect of the deficit stamp duty, he submits that the District Registrar would initiate action in accordance with the statute after providing a reasonable opportunity to the petitioners.



4. Recording the above submissions, this writ petition stands disposed of

without any order as to costs. Consequently, connected miscellaneous petitions are closed.

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Index : Yes/No

Internet: Yes/No

Neutral Citation : Yes/No

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To

The Sub-Registrar,
Velur, Namakkal District.

24-02-2026

(2/2)



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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