



WEB COPY

WP No. 14546 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-04-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 14546 of 2026 AND WMP NO. 15789 OF 2026

1. R.Lillis Mary
2. R.Ashwini
3. Akash Johannes Russell

..Petitioner(s)

Vs

The Sub Registrar Periamet,
1103, EVR Periyar Salai,
Chennai-600 003

..Respondent(s)

calling for the records pertaining to the impugned notice dated 09.03.2026 on the file of the respondent and quash the same and consequently direct the respondent to release the document registered as document No.3382/2025 in Book No.1 on the file of the respondent

For Petitioner(s): Mr.A.V.Arun

For Respondent(s): Mr.U.Baranidharan,SGP

Order

WMP No.15789 of 2026 is ordered subject to the payment of separate court fee.

2.This writ petition has been filed, challenging the impugned notice dated 09.03.2026 issued by the respondent, calling upon the petitioners to pay the



amounts, morefully disclosed in the said impugned notice dated 09.03.2026 towards stamp duty and registration fees.

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3.The petitioners contend that without authority under law, the impugned notice has been issued. According to the petitioners, the impugned notice has been issued after registration of the sale deed and therefore, the impugned notice has to be quashed.

4.Mr.U.Baranidharan, learned Special Government Pleader accepts notice on behalf of the respondent. He has placed on record the instructions received by him and as seen from the said instructions dated 20.04.2026, the respondent is initiating proceedings as per the provisions of Section 47A of the Indian Stamp Act in respect of the deficit stamp duty paid by the petitioners. He would submit that by following the due procedure established under law, proceedings will be initiated under Section 47A of the Indian Stamp Act in respect of the document presented by the petitioners for registration. The undertaking given by the respondent through the written instructions received by the learned Special Government Pleader is recorded.

5.Only by following the due procedure established under law, the respondent can recover the deficit stamp duty from the petitioners. Therefore, the impugned notice which has been issued without following the due procedure



established under law has to be quashed by this Court. However, liberty is granted to the respondent to initiate proceedings against the petitioners under Section 47A of the Indian Stamp Act by following the due procedure contemplated therein, within a time frame to be fixed by this Court.

6. Accordingly, the impugned notice dated 09.03.2026 is hereby quashed and this writ petition is disposed of and the respondent is directed to initiate proceedings against the petitioners under Section 47A of the Indian Stamp Act in respect of the sale deed presented by the petitioners for registration, which is the subject matter of this writ petition, after hearing the objections of the petitioners and pass final orders in the Section 47A of the Indian Stamp Act proceedings, on merits and in accordance with law, within a period of 12 weeks from the date of receipt of a copy of this order. No costs.

20-04-2026

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

VGA

To

The Sub Registrar Periamet,
1103, EVR Periyar Salai,
Chennai-600 003



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ABDUL QUDDHOSE J.

VGA

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