



W.P.No.9360 of 2024
and W.M.P.No.10377 of 2024

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N.SATHISH KUMAR, J.

This writ petition has been filed challenging the letter dated Na.Ka.No.90/2024 dated 20.03.2024, quash the same and direct the respondents to refund the excess stamp duty of Rs.1,90,080/- collected by the fourth respondent.

2. According to the writ petitioner, though the original guideline value is Rs.20 lakhs and around per acre. The market value of the property was Rs.25 lakhs. When the document was presented for registration on 20.03.2024, the Registration Department has collected the stamp duty on the basis of the circular bearing No.5247/L1/2023-1 dated 30.03.2023. However, despite the fact that the said circular is quashed by this Court and confirmed by the Division Bench of this Court in W.A.No.512 of 2024, vide judgment dated 06.03.2024. While confirming the quashment of the circular bearing No.5247/L1/2023-1 dated 30.03.2023, the Division Bench has held as follows:



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“ 42. In view of the discussions in the aforementioned paragraphs, the following orders are passed:

(i) The writ order impugned, quashing the Circular bearing No.5247/L1/2023-1, dated 30.03.2023, stands confirmed.

(ii) The appellants/Government are directed to follow the MVG fixed with effect from 09.06.2017 until the Valuation Committee revise the MVG by following the due process of law.

(iii) The documents already registered during the interregnum period from the date of the Circular dated 30.03.2023 and the date of the judgment in the present writ appeal, stand excluded. Consequently, no person is entitled to claim refund of stamp duty already paid for registering documents based on the Circular dated 30.03.2023, which is quashed.”

3. The above order makes it clear that only the document registered in between 30.03.2023 and the date of the judgment, i.e., 06.03.2024, the excess payment is not permitted, whereas, in this case, when the document was presented after the judgment of the Division Bench particularly when the Division Bench quashing the said circular was brought to the notice of the concerned Sub-Registrar/fourth respondent, the Sub-Registrar shown scant respect to the Division Bench of this Court has given a reply in Na.Ka.No.90 of 2024 dated 20.03.2024 indicating that he cannot follow the judgment of the Division Bench unless circular is issued by the Inspector General of Registration. The manner in which scant respect shown to the



judgment of the Division Bench of this Court instead giving importance to the circular from the Inspector General of Registration is nothing but clear act of contempt. The act is nothing but clear contumacy.

4. Such view of the matter, let Mr.K.Senthil Kumar, Sub-Registrar – Perumbakkam appear before this Court and explain as to why he shall not be proceeded under Contempt of Courts Act, 1971. In the meanwhile, the respondents are directed to release the excess stamp duty collected to the petitioner.

5. Post on 29.04.2024 for appearance of the third respondent/Sub-Registrar-Perumbakkam.

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