

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27/08/2003

C O R A M

THE HONOURABLE MR.B.SUBHASHAN REDDY, THE CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE A.KULASEKARAN

W.A.NO.2359 OF 2003
and
W.A.M.P.No.3489 of 2003

1. State of Tamil Nadu, rep.by
its Secretary to Government,
Commercial Taxes Department,
Fort St.George, Chennai-9.
2. The District Registrar,
North Madras,
Madras.
3. The Sub-Registrar,
Thiruvottiyur, Chennai. ...Appellants

-Vs-

1. Federation of Residents'
Associations of Manali New
Town rep.by its President
Mr.N.Subramanian.
2. The Chief Executive Officer,
Chennai Metropolitan Development
Authority,
No.1, Gandhi Irwin Road,
Egmore, Chennai-600 008. ... Respondents

PRAYER : Appeal against the order dated 16.12.2002 passed in W.P.No.41671 of 2002 on the file of this Court.

!For appellants : Mr.V.Raghupathy,
Government Pleader

^For respondents : Mr.D.S.Rajasekaran for R1

:J U D G M E N T

(JUDGMENT OF THE COURT WAS DELIVERED BY THE HONOURABLE
THE CHIEF JUSTICE)

The matter relates to the dispute with regard to the payment of stamp duty and registration charges basing upon the valuation of the property. The matter is still to be enquired into and considered by the appropriate authority under Section 47-A of the Indian Stamp Act, which was incorporated by the State amendment. This writ appeal is premature, in the sense that unless proper valuation is made, question of computation of proper stamp duty and registration charges cannot arise. But, if the first respondent/writ petitioner feels urgency in getting back the documents, then, either he has to wait till the adjudication by the authority or furnish some security for the differential stamp duty, as is being demanded by the registering authority.

2. In the circumstances, we deem that security in the shape of bank guarantee may suit the purpose. In fact, the learned counsel appearing for the first respondent/writ petitioner agrees to furnish bank guarantee for the differential stamp duty and registration charges on the basis of the requisition made by the registering authority.

3. Having regard to the facts and circumstances of the case, we dispose of the writ appeal by modifying the order of the learned single Judge to the effect that the documents which have been presented for registration shall be registered and returned to the members of the first respondent Association, on the individual members furnishing bank guarantee for the differential stamp duty and registration charges, as may have been fixed by the registering authority on preliminary basis.

4. The writ appeal is disposed of accordingly. Consequently, the connected miscellaneous petition is closed. No costs.

js

TO

1. State of Tamil Nadu, rep.by
its Secretary to Government,
Commercial Taxes Department,
Fort St.George, Chennai-9.

2. The District Registrar,
North Madras,
Madras.

3. The Sub-Registrar,
Thiruvottiyur, Chennai.

4. The Chief Executive Officer,

Chennai Metropolitan Development
Authority,
No.1, Gandhi Irwin Road,
Egmore, Chennai-600 008.

□