

Proceedings of the Chief Controlling Revenue Authority and Inspector
General of Registration, Chennai-600 028

Present: Thiru.Dinesh Ponraj Oliver, I.A.S.,

D.Dis.No. 31446/P1/2023

Dated 19.06.2024

Sub : Revision Petition – Document No.P40/2021, Sub Registrar office, Madhavaram – received under section 56(1) of the Indian Stamp Act, 1899 against the order passed by District Registrar, Chennai (North) – order issued – regarding.

Ref : 1. District Registrar, Chennai (North) order No.7161/B1/2021 dated 24.07.2023.

2.Mrs.V.Bhuvaneswari, Chennai, Petition dated 16.8.2023.

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ORDER:

Revision petition 2nd cited has been filed under section 56 (1) of the Indian Stamp Act, 1899 before the Chief Controlling Revenue Authority against the order 1st cited passed by the District Registrar, Chennai (North) wherein it has been ordered to pay deficit stamp duty of Rs. 2, 55,000/- in respect of document No.P.40/2021 on the file of Sub Registrar office, Madhavaram. As per the Hon'ble High Court direction dated 19.3.2023 rendered in W.P.No.6939/2024 to dispose of the revision petition within 6 weeks from the date of receipt of court order, the revision petitioner was heard through her counsel on 5.6.2024.

2) Facts of the Review Petition are humbly submitted as follows:–

Document No	P40/2021, Sub Registrar Office, Madhavaram
Title of document	RELEASE DEED

(P.T.O)

Date of Execution	22.2.2021
Executant	Mr.T.Mohanraj S/o Thulasingham
Claimants	Mrs.V.Bhuvaneshwari W/o Mr.T.Mohanraj
Value of Property	Rs.40,00,000/-
Stamp duty borne by the document	Rs.25000/-
Nature and Deficit stamp duty determined by the Sub Registrar	Release between Co-owners who are not family members under Article 55(c) of Indian Stamp Act, 1899 Rs.2,55,000/-

As per recitals of the document, initially, a plot having an extent of 1000 sq.ft and building thereon situated in Kodungaiyur village bearing plot No.7A and Door No.7A has been jointly purchased by the Releasor and Releasee herein through sale deed dated 07.06.2007 registered as document no.5388/2007 in SRO, Sembium.

The document in question purports to release 50% undivided share in the property by Mr.T.Mohanraj (Releasor) to in favour of his wife Mrs.V.Bhuvaneshwari (Releasee).

Based on the recitals found in Page 3 and Para 3 in the instant document that "*Whereas the Releasor and Release had ended up in a matrimonial dispute and had been before the family Court at Chennai since 2019, when a compromise was arrived and it was decided that both settle all issues between them and after negotiations around September 2020 it had been decided that both set apart by way of a mutual consent divorce petition to give a quietus to their matrimonial dispute.*", the Sub Registrar considered that the document is classifiable as "*Release between Co-owners who are not family members under Article 55(c) of Indian Stamp Act, 1899*". Hence the Sub Registrar

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impounded the document under section 33 of Indian Stamp Act, 1899 and forwarded it to District Registrar for further action. The District Registrar in her proceedings dated 24.07.2023 issued under section 40 of the said Act, classified the document as Release between Co-owners falling under Article 55(c) of India Stamp Act, 1899 thereby requiring payment of deficit stamp duty of Rs.2,55,000/-. Aggrieved over the same the present revision petition has been preferred before CCRA cum IGR.

3) The revision petitioner, through his counsel was heard on 05.06.2024

The main grounds raised by Revision Petitioner:

i) The divorce between appellant and her husband was ordered by the III Additional Family Court, Chennai in O.P.No.1802/2020 vide Judgment rendered only on 09.03.2021.

ii) Whereas the release deed document was executed on 22.02.2021 which was prior to passing of the Judgment and thereby retrospective effect would not happen and thereby the order of the District Registrar is liable to be set aside.

4) Contents of revision petition, connected records received from District Registrar, the argument advanced by the counsel have been carefully examined by me.

In the reply dated 1.6.2023 submitted by the Releasee before the District Registrar in the proceedings under section 40 of the Indian Stamp Act, 1899, it has been clearly stated that the O.P.No.1802 relating to matrimonial dispute has been disposed of by the family court only on 9.3.2021, i.e., 17 days after the

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execution date of release deed in question on 22.2.2021. {...22.02.2021 தேதியில் விருதலை ஆவணம் எழுதப்பட்டு அதே தேதியில் சார்பதிவாளர் மாதவரம் அலுவலகத்தில் தாக்கல் செய்யப்பட்டு நிலுவை ஆவண எண்;P40/2021 என பதிவாகி, அதன் பிறகு 17 நாட்களுக்கு பிறகே 09.03.2021 அன்று எங்கள் இருவருக்கும் மூன்றாவது குடும்ப நல நீதிமன்றத்தில் விவாகரத்து வழங்கப்பட்டு கணவன் – மனைவி என்ற உறவு முடிவுக்கு வந்தது.....}

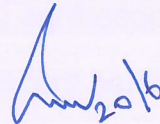
Further para 6 of the order of III Additional Principal Judge, Chennai dated 9.3.2021 which dissolved the marriage also takes cognizance of the release deed dated 22.2.2021.

Therefore it is apparent that on the date of execution of the release deed (22.02.2021), the parties to release deed remained as husband and wife and only thereafter their marriage came to be dissolved by way of court order dated 9.3.2021.

Here it is pertinent to mention that section 2(6) of the Indian Stamp Act, 1899 stipulates that an instrument is 'Chargeable' at the rate as applicable on the date of its execution. Therefore the document in question is classifiable under Article 55A of the Indian Stamp Act, 1899 and Based on the above decision the order of the District Registrar is set aside and the revision petition is allowed.

Sd/- Dinesh Ponraj oliver /- 19.06.2024
Chief Controlling Revenue Authority &
Inspector General of Registration.

/By Order/


District Registrar (Inspection)


20/6/24

(P.T.O)

To

- 1) Mrs.V.Bhuvaneswari,
D/o.N.Vasu,
No.139, 6th Block,
KKD Nagar, Kodungaiyur,
Chennai – 600 118.
 - 2) M/s.S.Hariprasad, A.Shyam Ganesh,
A.Mageshwari (Advocate),
New No.321/155, 4th Floor,
Thambu Chetty Street, Parrys
Chennai – 600 001.
 - 3) District Registrar,
Chennai (North)
(With original file)
- ✓ Copy to: Stock File

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