

[2022 LiveLaw \(SC\) 969](#)

IN THE SUPREME COURT OF INDIA

SANJAY KISHAN KAUL; J., ABHAY S. OKA; J.

Special Leave to Appeal (C) No(s). 16949/2022; 11-11-2022

THE INSPECTOR GENERAL OF REGISTRATION & ANR. versus G. MADHURAMBAL & ANR.

Registration Act, 1908; Section 89 - SLP against Madras High Court judgment holding that a registering authority cannot demand stamp duty to keep a copy of a sale certificate on the file of Book No.1 - Dismissed - Issue has been repeatedly settled and a consistent view has been followed for the last 150 years.

Practice and Procedure - It is time that the authorities stop filing unnecessary special leave petitions only with the objective of attaining some kind of a final dismissal from this Court every time.

(Arising out of impugned final judgment and order dated 20-07-2022 in WA No. 681/2022 passed by the High Court of Judicature at Madras)

For Petitioner(s) Mr. Amit Anand Tiwari, AAG Mr. Sabarish Subramanian, AOR Mr. Vishnu Unnikrishnan, Adv. Ms. Devyani Gupta, Adv. Mr. P. Shankar, Adv. Ms. Shivani Jena, Adv. Mr. Naman Dwivedi, Adv.

For Respondent(s) Mr. K. V. Viswanathan, Sr. Adv. Mr. A. Radhakrishnan, AOR Mr. P. krishnan, Adv. Ms. Sri Ruma Sarasani, Adv.

ORDER

Learned counsel for the petitioner(s) has made a valiant endeavor to persuade us to interfere with the impugned judgment(s) but not successfully. It is logically so as this issue has been repeatedly settled and if one may say, a consistent view followed for the last 150 years. We may refer to the judgments by the Madras High Court in the Board of Revenue No.2 of 1875 (*In Re: Case Referred*) dated 19.10.1875 opining that a certificate of sale cannot be regarded as a conveyance subject to stamp duty, by the Allahabad High Court in ***Adit Ram v. Masarat-un-Nissa***¹ opining that a sale certificate is not an instrument of the kind mentioned in clause (b) of Section 17 of Act III of 1877 and is not compulsorily registrable and this Court's view in ***Esjaypee Impex Pvt. Ltd. v. Asst. General Manager and Authorised Officer, Canara Bank***² opining that the mandate of law in terms of Section 17(2)(xii) read with Section 89(4) of the Registration Act, 1908 only required the Authorised Officer of the Bank under the SARFAESI Act to hand over the duly validated Sale Certificate to the Auction Purchase with a copy forwarded to the Registering Authorities to be filed in Book I as per Section 89 of the Registration Act and order of this Court in M.A. No.19262/2021 in SLP(C) No.29752/2019 dated 29.10.2021 opining that once a direction is issued for the duly validated certificate to be issued to the auction purchaser with a copy forwarded to the registering authorities to be filed in Book I as per Section 89 of the Registration Act, it has the same effect as registration and obviates the requirement of any further action.

It is time that the authorities stop filing unnecessary special leave petitions only with the objective of attaining some kind of a final dismissal from this Court every time. Costs this time has been spared but will not be spared the next time.

The needful be done in terms of the impugned judgment(s) within 15 days from today.

The special leave petitions are dismissed.

Pending applications stand disposed of.

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*Disclaimer: Always check with the original copy of judgment from the Court website. Access it [here](#)

¹ Manu/UP/0089/1883

² (2021) 11 SCC 537