

REVISED FOR APPEARANCE ONLY

ITEM NO.7

COURT NO.2

SECTION XII

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 16949/2022

(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)

THE INSPECTOR GENERAL OF REGISTRATION &amp; ANR.

Petitioner(s)

VERSUS

G. MADHURAMBAL &amp; ANR.

Respondent(s)

WITH

SLP(C) No. 17210/2022 (XII)

(FOR ADMISSION and I.R. and IA No.145314/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 17063/2022 (XII)

(FOR ADMISSION and I.R. and IA No.143981/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 18331/2022 (XII)

(FOR ADMISSION and I.R. and IA No.156612/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 18325/2022 (XII)

( IA No.156504/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 11-11-2022 These petitions were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE SANJAY KISHAN KAUL  
HON'BLE MR. JUSTICE ABHAY S. OKA

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. V. Raghavachari, Sr. Adv.  
 Mr. A. Radhakrishnan, AOR  
 Ms. Sri Ruma, Adv.  
 Mr. P. krishnan, Adv.

UPON hearing the counsel the Court made the following  
 O R D E R

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*<sup>1</sup> 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*<sup>2</sup> 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

1 Manu/UP/0089/1883

2 (2021) 11 SCC 537

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.

(RASHMI DHYANI PANT)  
COURT MASTER

(POONAM VAID)  
COURT MASTER