



Writ Petition Nos.24173 of 2019 and 3480 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 11.02.2026

CORAM :

THE HON'BLE MR JUSTICE S. M. SUBRAMANIAM

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

AND

THE HON'BLE MR.JUSTICE C.KUMARAPPAN

Writ Petition Nos.24173 of 2019 and 3480 of 2021

W.P.No.24173 of 2019:

V.Shiva

aged about 20 years

No.6/4, 2nd Street, East Abhiramapuram

Chennai – 600 004.

.. **Petitioner**

Vs.

1.The Inspector General of Registration Cum
Chief Controlling Revenue Authority,
No.100, Santhome High Road
Mylapore, Chennai – 600 028.

2.The District Registrar Administration
Central Chennai
No.182, Bharathi Salai,
Royapettah, Chennai – 600 014.

3.The Sub-Registrar
Office of Mylapore Sub-Registrar
New No.100, Old No.128,
Santhome High Road,Santhome, Chennai – 600 028.

.. **Respondents**

Page 1 of 18



Writ Petition Nos.24173 of 2019 and 3480 of 2021

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the first respondent herein to pass an order on the appeal filed by the petitioner vide File No.13055/2019/P1 dated 26.03.2019 which is pending before the second respondent against the rejection of Settlement Deed dated 20.04.2018 by the third respondent herein and pass such further or other order.

For the Petitioner : Mr.N.Kumar Rajan
For the Respondents : Mr.Haja Nazirudeen, AAG
assisted by
Mr.U.Baranidharan, Spl.GP
Mr.P.Harish, GA
Mr.P.Haribabu, GA
for RR1 to 3

W.P.No.3480 of 2021:

Achintya Bansal
S/o (Late) Akhil Bansal
New Door No.3, Old Door No.1A/15
14th Avenue, Harrington Road
Chetpet, Chennai – 600 031.

.. **Petitioner**

Vs.

1.The Sub-Registrar
Sub-Registrar Office of Periamet,
1103, Poonamallee High Rd, Park Town,
Poongavanapuram, Chennai – 600 007.

2.The Inspector General of Registration
Santhome High Road
Mylapore, Chennai – 600 028.

.. **Respondents**

Page 2 of 18



Writ Petition Nos.24173 of 2019 and 3480 of 2021

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned check slip dated 07.01.2021 issued by the 1st respondent refusing to register the Settlement Deed and quash the same and consequently directing the 1st respondent to register the Settlement Deed dated 07.01.2021 executed by the petitioner in favour of his grandmother Mrs.Pushpa Bansal, with respect to the petitioner's 50% interest in land and building bearing New Door No.3, Old Door No.1A/15, 14th Avenue, Harrington Road, Chetpet, Chennai – 600 031, comprised in O.S.No.609 Part, Old R.S.No.359/1 as per Patta C.A.R.S.No.359/17 of Block No.21 in Egmore Village, Egmore – Nungambakkam Taluk, Chennai District, admeasuring 1 Ground and 1788 Sq.feet or thereabouts under Article 58 (a)(i) of Indian Stamp Act and to pass such further or other orders.

For the Petitioner : Mr.Ralph V.Manohar

For the Respondents : Mr.Haja Nazirudeen, AAG
assisted by
Mr.U.Baranidharan, Spl.GP
Mr.P.Harish, GA
Mr.P.Haribabu, GA
for RR1 to 3



Writ Petition Nos.24173 of 2019 and 3480 of 2021

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COMMON ORDER

(Order of the Court was made by D.BHARATHA CHAKRAVARTHY, J.)

A.The Reference:

The Indian Stamp Act, 1899 was enacted to consolidate and amend the law relating to stamps. It is periodically amended by the Central Government. State amendments are also brought in with due consent of the President. Section 3 of the Indian Stamp Act, 1899, charges the duty in respect of every instrument mentioned in Schedule-I and the amount is indicated, subject to the conditions and exemptions mentioned therein. Article 58 which deals with Settlements was substituted by Tamilnadu Act 42 of 1981 and was also subject to further amendments by the State and as on date it reads as under :

“58. SETTLEMENT—(a) instrument of (including a deed of dower)-

(i) if the instrument of settlement is in favour of a member or members of a family.

[One rupee for every Rs.100 of part thereof of the market value of the property which is under [settlement]]

Provided, that where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed [twenty rupees].

Explanation.-

For the purpose of this Article, the word “family” means father, mother, husband, wife, son, daughter,[grandchild, brother or sister]. In the case of any one whose personal law permits



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Writ Petition Nos.24173 of 2019 and 3480 of 2021

adoption, “father” shall include an adoptive father “mother” an adoptive Mother, “son” an adopted son and “daughter” an adopted daughter.

(ii) in any other case-

(A) of immovable property situated within the Chennai Metropolitan Planning Area and the Urban Agglomeration of Madurai, Coimbatore, Salem and Tiruchirapalli and City of Tirunelveli.

[Thirteen rupees for every Rs.100/- or part thereof of the market value of the property which is the subject matter of settlement.]

(B) of immovable Property situated in other areas;
[Twelve rupees for every Rs.100 of part thereof of the market value of the property which is the subject matter of settlement.

(C) of any other property.- Seven rupees for every Rs.100 or part thereof of the market value of the property which is the subject matter of settlement.

Exemption.- Deed of dower execute on the occasion of a marriage between Muhammadans.

(b) Revocation of- The same duty as Bottomry Bond (No.16) for a sum equal to the amount or value of the property concerned as set forth in the instrument of Revocation but not exceeding [One thousand rupees.”

(emphasis supplied)

1.1. Thus, by the explanation, a grandchild is included within the definition of the term ‘Family’. Accordingly, the settlements were charged lesser amount of duty under the above provision in Article 58 (a)(i). However, when settlements take place from the grandchildren to the grandparents and when the settlement deeds are presented, the benefit under Article 58 (a) (i) is not allowed, and higher duty as above is in Article 58 (a) (ii) is charged. The balance of stamp



Writ Petition Nos.24173 of 2019 and 3480 of 2021

duty and the registration charges payable are demanded from the executants/claimants of those documents. Under those circumstances, after filing statutory appeals, by way of civil revision and as well as by way of writ petitions, several matters came before this Court and were decided. However, over a period of time, conflicting views were taken.

1.2. A Division Bench of this Court in *Inspector General of Registration and Chief Revenue Controlling Authority and another Vs. R.Santhosh and another*¹ by interpretation of the above explanation under Article 58 for the term 'Family', held that a grandmother and grandfather should also be considered to fall within the meaning of the term, and the instrument should be charged accordingly. Judgments following this line of thought, of Division Benches and Learned Single Judges, hold that the settlements need not flow in a hierarchical fashion and can also flow in a reverse direction. Once a grandchild is mentioned in the explanation, the grandparent should be equally covered as a corollary. The judgments also hold that the definition is illustrative in nature. The meaning of the term 'family', in general and under various other legislations and judgments, was also taken into account, and it was concluded that it was only logical that the

¹ (2017) SCC OnLine Mad 32632



Writ Petition Nos.24173 of 2019 and 3480 of 2021

grandparents should also form part of the term ‘family’.

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1.3. The judgments subscribing to the said view in *K.Thilak kumar and another Vs. Chief Controlling Revenue Authority and Inspector General of Registration and another* in Writ Petition No.12233 of 2018, *SVLS Ranga Rao Vs. The Secretary to Government and Another* (Writ Petition No.23263 of 2008), *T.Ranganatha Mudhaliar and Another Vs. District Registrar and Another* (Writ Petition No.12611 of 2012), *T.K.Jagadeesan vs. The State of Tamilnadu, Chennai and Others* (Writ Petition No.12467 of 2018), *Mrs. S. Tara Vibha Vs. The Inspector General of Registration and Another* (Writ Petition No.26671 of 2019), *The Chief Controlling Revenue Authority and others Vs. Ankit shah* (Writ Appeal No.638 of 2020) were brought to our notice.

1.4. *Per contra*, the Division Bench in *T.Muthu balu Vs. Inspector General of Registration*² held that the term ‘family’, as defined in the explanation, would mean only those persons expressly mentioned in the explanation. Judgments aligning with the above view adopt the line of reasoning that the definition is exhaustive, and that the Court cannot expand it, as it uses

² (2014) 5 CTC 265



Writ Petition Nos.24173 of 2019 and 3480 of 2021

the word 'means'. It is a fiscal statute and therefore, it should be given the literal

meaning when there is no ambiguity in the plain meaning.

1.5. The Judgments in subscribing to the above view in ***J.Chelladurai and Other Vs. District Registrar and Another*** (Writ Appeal No.436 of 2011), ***Varsha D.Bajaj Vs. Inspector General of Registration³***, ***Anushya Vs. District Registration Authority, District Registration Office, Arakkonam, Vellore and Another*** (Writ Petition No.988 of 2022), ***Sub-Registrar Vs. Dr.Usha Dorairajan*** (Writ Appeal No.544 of 2021), ***Kiran Govindarajulu Rajkumar Vs. Inspector General of Registration and Others*** (Writ Petition No.14252 of 2022), ***Aishwarya Lakshmi Rajkumar Vs. Inspector General of Registration and Others*** (Writ Petition No.4074 of 2022), ***The Inspector General of Registration and Another Vs. R.Shivani and Others⁴*** were brought to our notice.

1.6. In view of the same, in Writ Petition No. 24713 of 2019 and W.P. No. 3480 of 2021, the learned Single Judges, after noting the conflict of judicial views, placed the matter before the Hon'ble Chief Justice for determination of the substantial question of law involved by a Larger Bench. Accordingly, the

³ (2021) 3 CWC 513

⁴ (2025) 5 LW 613



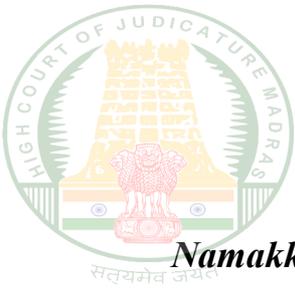
Writ Petition Nos.24173 of 2019 and 3480 of 2021

matter is placed before us. We are called upon to answer whether grandparents – grandfather and grandmother - should also be considered as included within the term ‘family’, as per the explanation contained under Article 58 (a) (i) of the Indian Stamp Act, 1899?

B. The Arguments:

2. We have heard, *Mr.N.Kumar Rajan*, learned counsel appearing on behalf of the petitioner in Writ Petition No.24173 of 2019. He would submit that this Court should adopt an expansive definition. Adverting to the facts of his case, he would point out how the need arose for the grandchild to execute the document in favour of the grandparent. To bring home the point that in various judgments the term ‘Family’ has been interpreted to include a stepmother, adopted parents, adopted children, etc., he relied on the following judgments :

1. *V.S.Somasundaram Vs. The Chief Controlling Revenue Authority and others.* (Writ Petition No.14357 of 2000)
2. *Sankari Gurupatham Vs. The District Registrar and Another* (AIRONLINE 2019 MAD 1312)
3. *Varsha D.Bajaj Vs. Inspector General of Registration* (2021 (3) CWC 513)
4. *P.Venkatachalam and Others Vs. The Tahsildar Kumarapalayam Taluk*



Writ Petition Nos.24173 of 2019 and 3480 of 2021

Namakkal District and Others (2022 (4) CTC 1)

5. ***S.Annapoorni Vs. K.Vijay*** ((2022) 5 CTC 689)

6. ***R.Balachandran Vs. The Inspector General of Registration*** (Writ Petition No.8150 of 2024)

7. ***The Sub-Registrar Vs. Dr.Usha Dorairajan*** (Writ Appeal No.544 of 2021)

8. ***The Inspector General of REgistration Vs. N.P.Ponnamma*** (Writ Appeal No.125 of 2015)

9. ***N.Sivanandham Vs. The Sub Registrar, Office of the Sub REgistrar, Purasaiwalkam and Another*** (CDJ 2022 MHC 5901)

10. ***V.Harikrishnan and another Vs. The Inspector General of Registration and Others*** (W.P.No.13376 of 2024)

11. ***V.R.Chandana Vs. Inspector General of Registration, Chennai and Others*** (Writ Petition No.20483 of 2024)

12. ***Mary Thomas Vs. K.E.Thomas*** (CDJ 1989 MHC 461)

13. ***P.Selvasundara pandian Vs. The District Registrar, Sub Registrar's Office, Chennai and Another*** (CDJ 2022 MHC 1155)

14. ***The Chief Controlling Revenue Authority and Other Vs. M.S.Dhanakodi Pillai and Another*** ((2000) 4 CTC 275)

2.1. Mr. Ralph V.Manohar, learned counsel appearing on behalf of the petitioner in Writ Petition No.3480 of 2021, reiterated and adopted the submissions made above.



Writ Petition Nos.24173 of 2019 and 3480 of 2021

2.2. *Mr.Haja Nazirudeen*, the learned Additional Advocate General

appearing for the respondents, submitted that the statute, being a fiscal enactment, mandates a restrictive interpretation of its definition clause, precluding judicial expansion or inclusion of additional terms. He would rely upon the following judgments :

1.*K.V.Muthu Vs. Angamuthu Ammal* ((1997) 2 SCC 53) - Paras 14 to 18

2. *State of A.P. Vs. Corporation Bank*, (2007 9 SCC 55) - Para 12

2. *State of Rajasthan Vs.Khandaka Jain Jewellers*,(2007 14 SCC 339) - Para24.

C. The Discussion:

3. We have considered the submissions made by counsel on either side and given our anxious consideration to the reasoning contained in the Judgments, taking both views. We are of the view that the grandfather and grandmother cannot be deemed to be part of the term 'Family' as per the explanation under Article 58 (a) (i) of the Indian Stamp Act, 1899, as amended by the State of Tamil Nadu. Our reasons are as follows:

(i) The explanation contains the definition of the term 'Family'. The term 'Family' has structural and functional definitions given by sociologists. It has legal definitions. Legal definitions are at variance with each other in various

Page 11 of 18



Writ Petition Nos.24173 of 2019 and 3480 of 2021

legislations viz., Labour Welfare Legislations such as Bonded Labour System

(Abolition) Act, 1976, Child Labour Prohibition and Regulation Act, 1986,

Dangerous Machines Regulation Act, 1983, Employees State Insurance

Corporation (General Provident Fund) Rules, 1995, Payment of Wages

(Nomination Rules, 2009), etc; Various land reform legislations such as Tamil

Nadu Land reforms (Fixation of Ceiling On Land) Act,1961, Urban Land

(Ceiling and Regulation) Act, 1976, etc. It can be seen that the definitions vary

as per the context and purposes of the particular statute and there cannot be any

general or logical connotation. Useful reference can be made in this regard to the

Judgment of the Hon'ble Supreme Court of India in ***K.V.Muthu Vs. Angamuthu***

Ammal⁵ more specifically in paragraph Nos.14 to 18. In the instant case, the

Indian Stamp Act, 1899, being the fiscal and revenue generation law, gives its

own definition for the term 'Family'. It is a legal fiction that is created by law.

When fiscal statutes create legal fiction for their purposes, there is no scope for

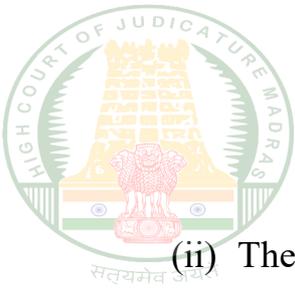
adverting to, or importing the common meaning or logical interpretation or

extension of the meaning assigned in other statutes. Thus, what is defined as a

'family' is, and alone, the family, and the meaning of the same can neither be

restricted nor expanded.

⁵ (1997) 2 SCC 53



Writ Petition Nos.24173 of 2019 and 3480 of 2021

(ii) The explanation is a definition clause for the term ‘Family’. When a definition clause uses “means,” what follows is intended to speak exhaustively and is a “hard-and-fast” definition to which no other meaning can be assigned. See *Bharat Coop. Bank (Mumbai) Ltd. Vs. Employees Union*⁶ (para 23); applied and quoted in *DDA Vs. Bholanath Sharma*⁷ (paras 25–28); *Satish Chander Ahuja Vs. Sneha Ahuja*⁸ (paras 57–59), *P.Kasilingam Vs. P.S.G. College of Technology and Others*⁹ (para 19). The instant context does not allow any interpretation to the contrary.

(iii) In a fiscal statute, especially when the provision is intended to charge a particular rate of duty to a particular category, the words being unambiguous and clear, a literal interpretation alone shall be given. Reference in this regard can be made to the Judgment of the Hon’ble Supreme Court of India in *Commissioner of Customs (Import), Mumbai Vs. Dilip Kumar & Co* (para 21 to 24).¹⁰

⁶ (2007) 4 SCC 685

⁷ (2011) 2 SCC 54

⁸ (2021) 1 SCC 414

⁹ (1995) Suppl (2) SCC 348

¹⁰ (2018) 9 SCC 1



Writ Petition Nos.24173 of 2019 and 3480 of 2021

(iv) Even on purposive construction, the concerned provision is intended to

enable payment of lesser duty among the relations mentioned therein, especially when the settlement is of love and affection. Normally, when a grandfather settles the property on the grandchild, it is out of love and affection, and the scope for any other collateral intention of further transfers to avoid duty is very limited. If the settlement is given by a grandchild to the grandfather, there is a higher possibility of actually conveying the property to distant relations without paying the stamp duty for conveyances/sale/release, etc., and effecting the same by way of multiple settlements, thereby the Grandfather not simply being the beneficiary but only a medium to effect further transfers avoiding duty. Therefore, a fiscal statute, while granting the concession in the payment of duty for settlements made out of love and affection among close relations, certainly can take these issues in consideration. Thus, no exception whatsoever can be taken for leaving out grandfather / grandmother while including grandson / granddaughter. The same is neither illegal nor illogical. The principles relating to charging stamp duty are delineated by the Hon'ble Supreme Court of India, in *S.N. Mathur vs. Board of*



Writ Petition Nos.24173 of 2019 and 3480 of 2021

Revenue and Ors.¹¹ and the relevant paragraph is extracted hereunder,

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“7. The principles relating to charging stamp duty are well settled. They are:

(i) The object of the Stamp Act is generation of revenue. It is therefore a fiscal enactment and has to be interpreted accordingly.

(ii) Stamp duty is levied with reference to the instrument and not in regard to the transaction, unless otherwise specifically provided in the Act.

(iii) Stamp duty is determined with reference to the substance of the transaction as embodied in the instrument and not with reference to the title, caption or nomenclature of the instrument.

(iv) For classification of an instrument, that is to determine whether an instrument comes within a particular description in an article in the Schedule to the Act, the instrument should be read and construed as whole.

(v) Where an instrument falls under two or more descriptions in the Schedule to the Act, the instrument shall be chargeable with only one duty, that is the highest of the duties applicable to the different description. But where an instrument relates to several distinct matters, it shall be chargeable with the aggregate amount of duties to which separate instruments would be chargeable.”

(emphasis supplied)

D. The Result:

4. In the result, we answer the reference by holding that the term ‘Family’, as contained in Explanation 58(a)(i) of the Indian Stamp Act, 1899, as amended by the State of Tamil Nadu, cannot be read to include grandfather and grandmother. Consequently, settlements by grandchildren in favour of grandparents cannot be treated as settlements between the members of the family and would be chargeable as per the appropriate provisions and not under

¹¹ (2009) 13 SCC 301



Writ Petition Nos.24173 of 2019 and 3480 of 2021

Article 58(a)(i).

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4.1. The Registry is directed to place these matters before the appropriate bench for disposal.

(S.M.S.,J.) (D.B.C.,J.) (C.K.,J.)
11.02.2026

Neutral Citation : Yes

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Writ Petition Nos.24173 of 2019 and 3480 of 2021

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To

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Writ Petition Nos.24173 of 2019 and 3480 of 2021

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Page 18 of 18