

WP(MD).22562 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

RESERVED ON : 20.08.2025

PRONOUNCED ON : 28.08.2025

CORAM:

THE HONOURABLE **MR.JUSTICE SHAMIM AHMED**

WP(MD)No.22562 of 2025

and

W.M.P.(MD)No.17676 of 2025

A.Sheir Mohammed,
S/o.Late Abdul Aziz,
No.7, Bangalow Pettai,
Begaampur,
Dindigul – 624 002.

...Petitioner

Vs

1.The District Registrar,
District Registrar's Office,
Collector Office Campus,
Thadikombu Road,
Dindigul – 624 004.

2.The No.2 Joint Sub Registrar,
Joint Sub Registrar's Office,
Dindigul.

...Respondents

Prayer:- This Writ Petition has been filed, under the Article 226 of the Constitution of India, to issue a Writ of Certiorari and Mandamus, to call



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for the records pertaining to the Refusal Check Slip issued by the 2nd Respondent in RFL/No.2 Joint Sub Registrar, Dindigul in 51/2025 and quash the same and consequently direct the 2nd Respondent to register the Sale Certificate dated 13.02.2024 issued by the Hon'ble Additional Sub Judge, Dindigul on payment of Stamp duty as per G.O.(Ms)No.100 Commercial Taxes and Registration (J2) Department dated 16.07.2025, within the time limit stipulated by this Court.

For Petitioner : Mr.N.S.Karthikeyan

For Respondents : Mr.D.Sachi Kumar
Additional Government Pleader

ORDER

This Writ Petition has been filed, under the Article 226 of the Constitution of India, to issue a Writ of Certiorari and Mandamus, to call for the records pertaining to the Refusal Check Slip issued by the 2nd Respondent in RFL/No.2 Joint Sub Registrar, Dindigul in 51/2025 and quash the same and consequently direct the 2nd Respondent to register the Sale Certificate dated 13.02.2024 issued by the Additional Sub Judge, Dindigul on payment of Stamp duty as per G.O.(Ms)No.100 Commercial Taxes and Registration (J2) Department dated 16.07.2025.



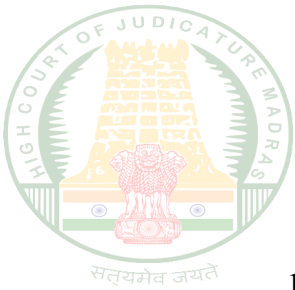
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2. The facts of case, in a nutshell, led to filing of this Writ Petition and necessary for disposal of same, are as follows:-

(a) The property located in Dindigul Taluk, Thottanuthu Village, Survey Nos. 628/8 and 628/3, which was converted into several house plots under the layout name "K.A. Vasimalai Nagar, Angu Vilas Kudiyiruppu" and approved vide Approval No. R.Dis.No. 10465/1998, includes the southern portion of Plot No. 6, referred to as Plot No. 6-Part. This portion was brought to auction in Execution Petition No.128/2014 in O.S.No.392/2013 on 29.11.2023. The Petitioner successfully acquired the property at the auction for a sum of Rs. 7,53,000/-. The auction was confirmed by the concerned Civil Court on 13.02.2024, and thereafter a Sale Certificate was issued by the Additional Sub Judge, Dindigul.

(b) Subsequently, the petitioner filed an application for the delivery of the property in E.A. No. 9/2024, which was granted by the Sub Court on 06.03.2025, and delivery was completed on 17.03.2025. Following this, the original Sale Certificate was returned to the



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petitioner by the concerned Civil Court. On 08.04.2025, the petitioner presented the Sale Certificate for registration before the 2nd respondent. However, the 2nd respondent returned the document after 21 days, on 29.04.2025, stating that it was presented for registration belatedly, and issued a Check Slip. The Check Slip, bearing RFL/No. 2 Joint Sub-Registrar, Dindigul in 51/2025, was served to the petitioner on 02.05.2025. Aggrieved over the same, the present Writ Petition has been filed.

3. Heard Mr.N.S.Karthikeyan, learned counsel for appearing for the Petitioner and Mr.D.Sadiq Raja, learned Additional Government Pleader, for the Respondents.

4. Mr.N.S.Karthikeyan, learned counsel for the Petitioner, submits that no time limit is prescribed under the Registration Act, 1908, or the relevant Rules for the registration of court orders, decrees, or communications. Despite this, the 2nd Respondent has unjustifiably refused to register the document and has issued a Refusal Check Slip. Learned

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counsel further submits that, in respect of registration of Court orders, decrees, and proceedings, the Registration Act and Rules do not stipulate any period of limitation. Moreover, the Government, by way of G.O.(Ms) No.100, Commercial Taxes and Registration (J2) Department, dated 16.07.2025, has prescribed the stamp duty payable on sale certificates issued by courts and competent authorities. However, the 2nd Respondent, without issuing any prior notice or affording an opportunity of hearing, has rejected the registration on the ground of delay. Such action on the part of the 2nd Respondent is arbitrary, unreasonable, and without any legal basis.

5. The learned counsel for the Petitioner placed reliance on various judgments of this Hon'ble Court and contended that the issue involved in the present Writ Petition is no longer *res integra*. He further submitted that similar Refusal Check Slips issued by the registering authorities have been challenged before this Hon'ble Court on several occasions, and this Hon'ble Court has consistently held that there is no time limit prescribed under the Registration Act, 1908, for the registration of court orders and sale certificates issued by a Court of law. One such decision is in

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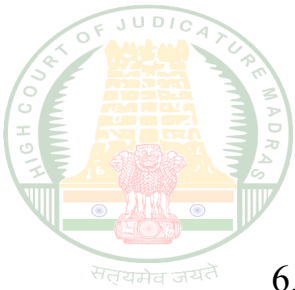
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W.P. Nos. 4591 of 2020 and batch cases, wherein the Hon'ble Court, by order dated **29.07.2021**, [in the case of **Mani @ Devarasu vs. The District Registrar**], reiterated the above legal position. The relevant portion of the said judgment is extracted hereunder:

“24. As stated supra, this court has been taking the consistent view that the limitation prescribed under Section 23 of the Registration Act, 1908 would not stand attracted for presenting a decree or order of a civil court for registration and there is no reason to deviate from that view. This court, therefore, is also of the considered view that there is no necessity to refer the issue to a larger bench and the law has been well settled by the Division Benches of this Court without any contradictions.”

As held by this Hon'ble Court, the time limit prescribed under Section 23 of the Registration Act, 1908, is not applicable to the presentation of a decree or order of a Civil Court for registration. Therefore, the Refusal Check Slip issued by the 2nd Respondent is *per se* illegal and liable to be quashed. Hence, the Petitioner prays that this Hon'ble Court may be pleased to allow the present Writ Petition.



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6. Mr.D.Sadiq Raja learned Additional Government Pleader for the Respondents submits that the Sale Certificate presented for registration was rejected under Section 23 of the Registration Act, 1908.

7. I have given my careful and anxious consideration to the contentions put forward by the learned counsel on either side and also perused the entire materials available on record.

8. The grievance expressed by the petitioner is that when the Sale Certificate was presented for registration before the 2nd respondent, the same was refused on the ground that it has been filed beyond the period of limitation provided under Section 23 of the Registration Act, 1908.

9. For the sake of convenience, Sections 23 and 25 of the Registration Act, 1908, are extracted hereunder:-

“23.Time for presenting documents.- Subject to the provisions contained in Sections 24, 25 and 26, no document other than a will shall be accepted for



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registration unless presented for that purpose to the proper office within four months from the date of its execution.

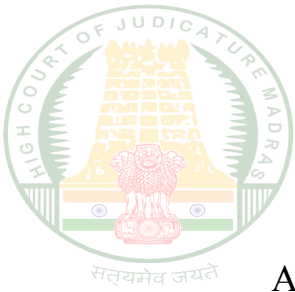
Provided that a copy of a decree or order may be presented within four months from the day on which the decree or order was made, or, where it is appealable, within four months from the day on which it becomes final.

....

25.Provision where delay in presentation is unavoidable.-

(1)If, owing to urgent necessity or unavoidable accident, any document executed, or copy of a decree or order made, in India is not presented for registration till after the expiration of the time hereinbefore prescribed in that behalf, the Registrar, in cases where the delay in presentation does not exceed four months, may direct that, on payment of a fine not exceeding ten times the amount of the proper registration fee, such document shall be accepted for registration.

(2)Any application for such direction may be lodged with a Sub-Registrar, who shall forthwith forward it to the Registrar to whom he is subordinate.



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Although Section 23 of the Registration Act, 1908 prescribes a limitation period of four months for the presentation of a court decree for registration, a consistent line of judicial pronouncements has clarified that this provision does not apply with rigidity to court decrees. The Hon'ble Court, in a catena of judgments, has held that a decree passed by a competent court can be presented for registration even beyond the stipulated period of limitation.

10. In the case of ***S.Sarvothaman Vs.Sub Registrar in W.A.No.336 of 2019 dated 07.02.2019***, the Honourable Division Bench of this Court was pleased to observe as under:-

“21. By applying the decision in the case of Padala Satyanarayana Murthy to the facts of the case, the only conclusion that could be arrived at is that a court decree is not compulsorily registerable and that the option lies with the party. In such circumstances, the law laid down by this Court clearly states that the limitation prescribed under the Act would not stand attracted.

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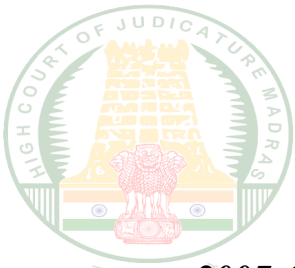


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26. *As pointed out by us earlier, the time limit stipulated under Section 23 of the Act will have no application to a court decree. For the above reasons, we are of the considered view that the reasons assigned by the respondent for refusing to register the decree dated 29.4.1970 vide order dated 05.7.2018 is unsustainable in law.*

27. *In the result, the writ appeal is allowed, the order dated 23.1.2019 passed in W.P.No.18593 of 2018 is set aside, W.P.No.18593 of 2018 is allowed and the order passed by the respondent dated 05.7.2018 is set aside. The respondent is directed to register the decree dated 29.4.1970 in O.S.No.6 of 1968 on the file of the Principal District Court, Puducherry within a period of one week from the date of receipt of a copy of this judgment. No costs."*

The issue is no longer res integra and this Court has consistently held that the law of limitation will not apply when a court decree is presented for registration. The decision in the case of **S.Sarvothaman** has considered all the earlier decisions on the point including the case of **A.K. Gnanasankar Vs Joint-II SubRegistrar, Cuddalore-2** [reported in



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2007 (2) TCJ 68]. In the said decision, this Court held that the limitation prescribed for presenting a document does not apply to a decree, as it is a permanent record of the court and to register the same, no limitation is prescribed.

11. The decision in the case of ***S.Sarvothaman*** was followed in ***W.P.No.9352 of 2015 dated 31.3.2015 [B.Vijayan Vs. District Registrar & another]***. Subsequently, a similar view had been taken by this Court in ***W.P.No.8247 of 2016 dated 07.3.2016 [G.Mudiyarasan & another Vs. Inspector General of Registration]***, which once again relied upon the decision in the case of ***A.K.Gnanasankar***. Further, in the case of ***Arun Kumar Vs. Inspector General of Registration [W.P.No.16569 of 2016 dated 06.6.2016]***, this Court directed registration of a judgment and decree passed by the Principal District Munsif Court, Salem by condoning the delay on an application filed by the person presenting the document and in that decision, this Court referred to the decision in the case of ***Rasammal Vs. Pauline Edwin & others [reported in 2011 (2) MLJ 57]*** wherein the Court considered the scope of Section 25 of the Act.

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12. In the case of S.Lingeswaran Vs. The Sub Registrar, Kodumudi Registrar Office, Erode District, in W.P.No.9577 of 2021, dated 23.04.2021, the learned Single Judge of the Court was pleased to observe as under:-

“5. It is settled that a decree/order passed by a Civil Court is not compulsorily registrable document. Section 17(1) of the Registration Act (hereinafter called as the 'Act') deals with compulsory registration of documents. Section 17(2) of the Act is an exception to Section 17(1) of the Act. Section 18 of the Act refers to documents for which registration is optional. A decree/order passed by the Civil Court will not fall under Section 17(1) of the Act.

6. A Full Bench of the Andhra Pradesh High Court in Padala Satyanarayana Murthy Vs. Padala Gangamma, reported in AIR 1959 AP 626, has held that a decree/order passed by a competent Court is not compulsorily registrable document and the party cannot be compelled to get the document registered when there is no obligation cast upon him to register the same. Subsequently, a Division Bench of this Court



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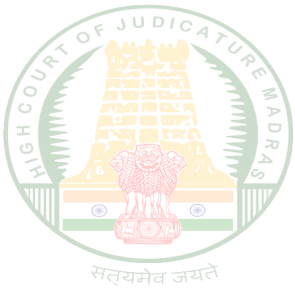
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in A.K.Gnanasankar Vs. Joint-II Sub Registrar, Cuddalore reported in 2007 (2) TCJ 68, has held that, a decree is a permanent record of Court and the limitation prescribed for presentation of the document under Sections 23 and 25 of the Registration Act, is not applicable to a decree presented for registration.

7. The above judgments have been followed in number of judgments of this Court and recently another Division Bench of this Court in S.Sarvothaman Vs. The Sub-Registrar, Oulgaret reported in (2019) 3 MLJ 571 has held that, as the Court decree is not a compulsorily registerable document and the limitation prescribed under the Registration Act would not stand attracted for registering any decree. The relevant portion of the judgment reads as follows:

"21. By applying the decision in the case of Padala Satyanarayana Murthy to the facts of the case, the only conclusion that could be arrived at is that a court decree is not compulsorily registerable and that the option lies with the party. In such circumstances, the law laid down by this Court clearly states that the limitation prescribed under the Act would not stand attracted."

8. The above judgment was followed in Anitha Vs. The Inspector of Registration in W.P.No.24857 of 2014



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dated 01.03.2021, wherein it is held that the Registrar cannot refuse registration of a Court decree on the ground of limitation.

9. In view of the above settled position of law, the respondent Sub Registrar cannot refuse to register the decree on the ground that it is presented beyond the period prescribed under Section 23 of the Registration Act. In such circumstances, the impugned refusal check slip issued by the respondent is not sustainable and it is liable to be set aside. Accordingly, the writ petition is allowed and the impugned order passed by the respondent is set aside and the respondent is directed to register the decree, if it is otherwise in order. No costs.”

13. In the case of ***M.Rajendran Vs The Inspector General of Registration in W.P.(MD).Nos.8091 of 2020 etc.***, batch, dated 25.06.2021, the learned Single Judge of this Court, after discussing the various decisions on the said issue held as under:-

“16. It is evident that while the subsequent Division Bench, which passed the order in W.A.(MD.No.336 of



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2019 was dealing with this issue, a specific reference was made to the judgment of the earlier Division Bench in W.A.No.2385 of 2003 at para 14 of the Judgment. The Subsequent Division Bench also took note of various other judgments that were rendered on the same lines and ultimately at paragraph 21 of the judgment, it was held as follows:

“21.By applying the decision in the case of Padala Satyanarayana Murthy to the facts of the case, the only conclusion that could be arrived at is that a Court Decree is not compulsorily registrable and that the option lies with the party. In such circumstances, the law laid down by this Court clearly states that the limitation prescribed under the would not stand attracted.”

17. It is clear from the above that the limitation prescribed under the Act will not stand attracted insofar as an order or decree passed by a competent court is concerned. This Judgment has also been consequently followed in the latest judgment by a Division Bench in W.A.(MD)Mo.902 of 2021, dated 26.04.2021. Therefore, this ratio has been consistently followed till date.

In view of the ratio laid down aforesaid by the Hon'ble Apex Court, which is squarely applicable to the case on hand, this Writ Petition deserves to be allowed.



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14. In the present case, the reason cited in the impugned refusal check slip is only the delay in submitting the said Sale Certificate issued by the Hon'ble Additional Sub Judge, Dindigul for registration and that issue has been decided by the Co-ordinate bench of this Court, where, Section 23 of the Registration Act in the context of delay would not stand in the way for the Registering Authority to entertain the Court orders and decrees for registration. In this regard, it is relevant to reproduce the order passed in W.P.No.33616 of 2022 etc. batch dated 27.02.2023 in the case of Sathiyamoorthy Vs. The Sub Registrar, Sub Registrar Office, Pochampalli, Krishnagiri District, where the learned Single Judge of this Court held as under:-

“12. Pursuant to all these developments which had taken place from 2019 till date, today when this batch of cases are taken up for hearing, Mr.S.Silambanan, learned Additional Advocate General assisted by Mr.Yogesh Kannadasan, learned Special Government Pleader appearing for the respondents has submitted that, as stated before this Court during the earlier



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hearing, the draft circular to be issued by the Inspector General of Registration as directed by this Court since had already been sent to the Government, it has been now approved by the Government through Letter No. 38490910/J2/2022-2 dated 24.02.2023 with the following words.

“ I am to invite your attention to the reference cited and to enclose the approved draft circular in e/f/vz;. 34930-C1-2022 to be issued by the Inspector General of Registration to all the registering officers in Tamil Nadu relating to registration of Court decrees based on the directions of the High Court of Madras in its order in W.P.No.33186/2022 dated 09.12.2022 as required in your letter cited.

Yours faithfully, for Secretary to Government”

13. Learned Additional Advocate General would further submit that, pursuant to the said approval given by the State Government through their letter dated 24.02.2023, the Inspector General of Registration had issued the circular in Na.Ka.No. 34930/C1/2019 dated 27.02.2023 and annexing the said circular, a letter also had been written by the Inspector General of Registration in the same



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reference No.34930/C1/2019 dated 27.02.2023.

14. Relying upon these communications, the learned Additional Advocate General would submit that, what is directed by this Court in the orders referred to above, the Inspector General of Registration thus had issued the circular dated 27.02.2023 after getting the necessary approval in this regard under Section 69(2) of the Act from the State Government, where, the main grievances that were espoused by the petitioners' side that, on two grounds since many times this kind of Court decrees / judgments / orders were refused for registration, those two main grounds / grievances of the petitioners side have been redressed. The first grievance is that, the limitation of four months period under proviso to Section 23 of the Act and the second one is insisting upon the registration fee ad valorem for the value of the property covered under the Court decree at the time of registration.

15. Those two grievances since have been redressed through the circular dated 27.02.2023, the learned Additional Advocate General would contend that, the petitioners may not have any further grievance and the said circular would be sent to all the registering



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authorities within a day or two, and on receipt of the same those registering authorities would scrupulously follow and act upon the directions given in the said circular.

16. On the other hand, the learned counsels appearing for the petitioners side also having taken note of these developments especially the contents of the circular dated 27.02.2023, have expressed their satisfaction that, at least now the Government, through the Registration Department has come forward to clarify this position to register the Court decree / judgment / order without insisting upon the four months limitation period (or) without insisting the registration fee for the value of the property covered under the Court decree / judgment / order at the time of registration.

17. I have considered the said submissions made by the learned counsel for the parties especially the submissions made by the learned Additional Advocate General appearing for the respondents.

18. In the circular dated 27.02.2023, among other things the Inspector General of Registration has stated the following.

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19. *In the said circular, at Para 9 as extracted herein above, it has been made clear that, even after the four months limitation period, the Court decrees / judgments / orders if are presented for registration, that should be accepted and registered by the registering authorities and that position has been clarified.*

20. *Like that, in para 10 of the circular, it is further clarified that, only 1% (One percent) of the registration charge of the suit value alone would be insisted or collected for the purpose of registering the Court orders / decrees / judgments.*

21. *Therefore, the two major issues under which these litigations have come and some earlier litigations also have been decided by this Court since have been redressed by this clarificatory circular issued by the Inspector General of Registration under the powers vested in him under the provisions of the Registration Act, 1908, there could be no further impediment for the registering authorities to take up the Court decrees / judgments / orders presented by these respective petitioners for registration and to register the same if it is otherwise in order. Not only the case of the*



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petitioners, but in future also, whenever such judgments / decrees / orders passed by the Courts of law are presented by the parties concerned for registration, the same yardstick should be adopted by the registering authorities by taking note of the import of the circular dated 27.02.2023. By thus, many prospective litigations on this point can be avoided.

22. Despite these two main grievances having been redressed by the issuance of the circular dated 27.02.2023, on going through the entire circular, I find that still some grey areas are available, but that is not the issue in this batch of cases. Therefore, this Court does not want to make any comment upon the other grey areas and in this regard, it is for the concerned authorities to redress it whenever it is required and it would be taken care of at an appropriate time in an appropriate proceedings.”

15. It is a well-settled principle of law that the proviso to Section 23 of the Registration Act, 1908 is directory in nature and not mandatory, particularly in relation to decrees passed by Civil Courts. A decree passed by a Civil Court is not a compulsorily registrable document under the Act.

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16. Section 17(1) of the Registration Act, 1908 deals with documents for which registration is compulsory. However, Section 17(2) provides exceptions to Section 17(1), thereby excluding certain documents, including some court decrees, from the requirement of compulsory registration. Additionally, Section 18 of the Act enumerates the categories of documents for which registration is optional.

17. In view of the above, a decree or order passed by a Civil Court does not fall within the scope of Section 17(1) and therefore is not mandatorily registrable under the Registration Act, 1908.

18. Therefore, a person cannot be compelled to register a document when there is no statutory obligation requiring such registration. In cases where no mandatory duty is imposed on the party to register the document, the limitation period prescribed for presentation of documents under Sections 23 and 25 of the Registration Act, 1908 does not apply to a judgment and decree of a Civil Court that is presented for registration.

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19. Thus, it is now well settled in law that a decree passed by a Civil Court can be registered upon the presentation of certified copies of the judgment and decree before the Sub-Registrar. The limitation period prescribed under Section 23 of the Registration Act, 1908, is not applicable to such cases. Consequently, the Sub-Registrar is not empowered to refuse registration of a court decree on the ground of delay or limitation. The statutory period contemplated under Section 23 of the Act has been held to be inapplicable to court decrees, as consistently affirmed by judicial precedent.

20. In view of the foregoing, this Court is of the considered opinion that the reasons assigned by the 2nd respondent for refusing to register the Sale Certificate dated 13.02.2024, issued by the Additional Sub Judge, Dindigul, are wholly untenable in law and cannot be sustained.

21. In light of the judgment referred to supra, it is a well-settled proposition of law that the law of limitation is not applicable to the

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registration of a court decree. A decree passed by a Civil Court, being a permanent and conclusive adjudication of rights, is not subject to any period of limitation for the purpose of registration. Accordingly, when certified copies of the judgment and decree are duly presented, the Sub-Registrar is under a statutory obligation to register the same. The Registration Act, 1908, does not prescribe any time limit for the registration of such court decrees.

22. Therefore, this Court is of the view that the limitation prescribed under Section 23 of the Registration Act, 1908, is not applicable to the registration of court decrees. Consequently, the 2nd respondent cannot refuse registration on the ground of delay.

23. In light of the above observations made and in the light of the judgements referred to above, this Writ Petition stands allowed. The impugned Refusal Check Slip in RFL/No.2 Joint Sub Registrar, Dindigul in 51/2025 dated 29.04.2025 issued by the second respondent is hereby quashed. The respondents are directed to register the Sale Certificate dated 24/27



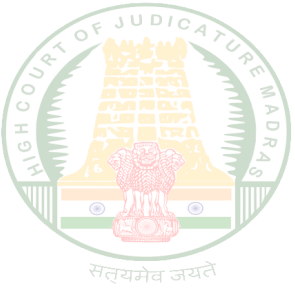
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13.02.2024, in Execution Petition No.128/2014 in O.S.No.392/2013
WEB COPY issued by the Additional Sub Judge, Dindigul, upon payment of appropriate stamp duty in accordance with G.O.(Ms) No.100, Commercial Taxes and Registration (J2) Department, dated 16.07.2025, within a period of four weeks from the date of receipt of a certified copy of this judgement.

24. There is no order as to costs. Consequently, connected miscellaneous petition is closed.

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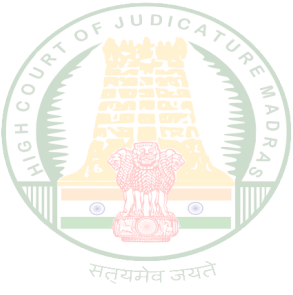
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- 1.The District Registrar,
District Registrar's Office,
Collector Office Campus,
Thadikombu Road,
Dindigul – 624 004.
- 2.The No.2 Joint Sub Registrar,
Joint Sub Registrar's Office,
Dindigul.



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SHAMIM AHMED, J.

Nsr

Pre-Delivery Order in
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