



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.07.2026

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CORAM

THE HONOURABLE MR. JUSTICE N. ANAND VENKATESH

CMA Nos.1924 & 1925 of 2026

CMA No.1924 of 2026

1.M.M.Shamsudeen Wavoo

2.M.M.Uvais Wavoo

3.Magudoom Mafaz

4.W.S.H.Nafeesathul Misriya

..Appellants

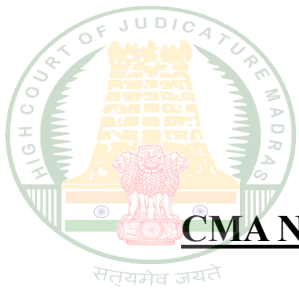
.vs.

1.Special Deputy Collector (Stamps)
Tirunelveli.

2.The Sub Registrar,
Thiruchendur.

..Respondents

Prayer: Civil Miscellaneous Appeal filed under Section 173 of the Motor Vehicles Act, against the order dated 02.04.2026, made in Appeal No.21618/N4/2022, on the file of the Chief Controlling Revenue Authority and Inspector General of Registration, Chennai.



CMA No.1925 of 2026

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1.M.M.Shamsudeen Wavoo

2.A.H.Naina Sahib

3.M.M.Uvais Wavoo

4.Nafeesa W.M.

..Appellants

.vs.

1.Special Deputy Collector (Stamps)
Tirunelveli.

2.The Sub Registrar,
Thiruchendur.

..Respondents

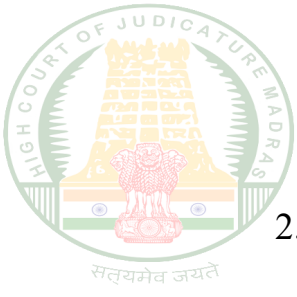
Prayer: Civil Miscellaneous Appeal filed under Section 173 of the Motor Vehicles Act, against the order dated 02.04.2026, made in Appeal No.21619/N4/2022, on the file of the Chief Controlling Revenue Authority and Inspector General of Registration, Chennai.

For Appellants : Mr.A.V.Arun

For Respondents : Mr.B.Karthikeyan

JUDGMENT

These appeals have been filed under Section 47(10) of the Indian Stamp Act against the order passed by the Chief Controlling Revenue Authority and Inspector General of Registration in Appeal Nos.21618/N4/2022 and 21619/N4/2022, respectively, dated 02.04.2026.



2. Heard the learned counsel for the appellants and the learned counsel appearing on behalf of the respondents.

3. The case of the appellants is that the subject properties situated in S.No. 68/2B (Part) and S.No. 324/1 (Part) at Veerapandiyapattinam Village, Tiruchendur Taluk, Thoothukudi District, measuring an extent of 3 acres and 62.13 cents and 3 acres and 44.5 cents, respectively, were purchased under Sale Deeds dated 05.10.2020. The sale consideration was fixed at Rs.3,46,528/- and Rs.2,90,500/-, respectively.

4. When the Sale Deeds were presented for registration, since the guideline values were fixed at the rate of Rs.1,20,35,000/- and Rs.1,00,77,500/- respectively, the registering authority found that there was under valuation and hence, it was referred under Section 47-A to the Special Deputy Collector (Stamps).

5. The Special Deputy Collector (Stamps) through proceedings dated 04.05.2022, in both the cases fixed the value of the properties at Rs.39,78,500/- per hectare. Aggrieved by the same, the appellants filed appeals before the Inspector General of Registration and the Chief



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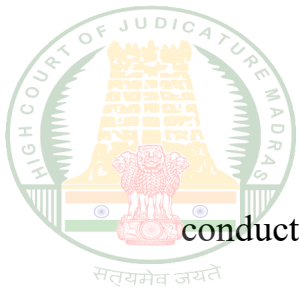
Controlling Revenue Authority and Inspector General of Registration through the impugned proceedings dated 02.04.2026, in both cases, rejected the appeals and confirmed the orders passed by the Special Deputy Collector (Stamps). Aggrieved by the same, these appeals have been filed before this Court.

6. When these appeals came up for hearing on 15.07.2026, broadly two grounds were raised on the side of the appellants and they are:

a) No inspection was conducted as mandated under the relevant rules before the final order was passed in the appeal by the Inspector General of Registration and

b) No reasons have been assigned both by the Special Deputy Collector as well as the Inspector General of Registration while fixing the value of the property at Rs.39,78,500/- per hectare.

7. In the light of the above stand taken on the side of the appellants, this Court directed the learned Government Advocate to produce the relevant file to substantiate that notice was issued to the appellants and the inspection was



conducted and a report was submitted to the Inspector General of Registration before the order was passed in the appeals. The matter was directed to be listed for hearing today.

8. When the matter was taken up for hearing today, the learned Government Advocate produced the relevant documents to substantiate that notice was issued and inspection was conducted and a report was also submitted to the Inspector General of Registration before the final orders were passed in the appeals. Even though, the learned counsel for the appellants raised certain objections, this Court is satisfied that such an inspection had, in fact, taken place and that the report was also placed before the Inspector General of Registration.

9. Insofar as the second ground that has been raised on the lack of reasons while fixing the market value of the property at Rs.39,78,500/- per hectare, this Court finds that both the Special Deputy Collector (Stamps), Tirunelveli as well as the Chief Controlling Revenue Authority and the Inspector General of Registration have not assigned any reasons as to how and why the market value was fixed as Rs.39,78,500/- per hectare.



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10. In the case in hand, the guideline value was fixed at Rs.60,17,500/-.

The market value has now been fixed at Rs.39,78,500/-. Therefore, the authority was aware of the fact that the actual market value of the property was much below the guideline value that was fixed. While arriving at the market value as Rs.39,78,500/- per hectare, some reasons must be assigned as to how the authority reached such a conclusion. On carefully going through the proceedings of the Special Deputy Collector (Stamps), except stating that there were some broken trees in the property, there are absolutely no reasons whatsoever to fix the market value at Rs.39,78,500/-.

11. The Inspector General of Registration in the impugned order, dated 02.04.2026, has stated that the property is situated at a distance of about four kilometre from the Tiruchendur-Veerapandiyapattinam Road and that there were eight months casuarina trees and a report has also been submitted by the Special Deputy Collector (Stamps) during the pendency of the appeals. Thus, even the Inspector General of Registration has not come out with the reasons as to why the market value fixed by the Special Deputy Collector (Stamps) was confirmed in the appeals. Neither the original authority nor the appellate authority has made any reference to any sale transactions that had

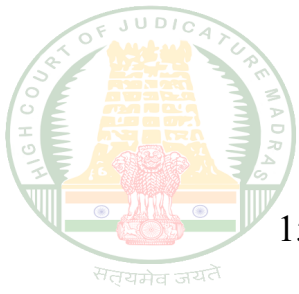


taken place in and around the property and the value has been fixed on mere approximation without any reasons. This clearly reflects non application of mind.

12. When the Court tests an order to ascertain whether there is application of mind on the part of the authorities, the only indicator is the reasons that are assigned in the order. If the reasons are assigned, the Court must only see if those reasons suffer from any perversity. If no reasons are assigned, the Court can only come to the conclusion that there is non application of mind and that the value has been fixed on mere surmises.

13. In the case in hand, this Court finds that both the original authority viz., Special Deputy Collector (Stamps), as well as the appellate authority, have not assigned any plausible reasons as to why the market value was fixed at Rs.39,78,500/- per hectare.

14. In view of the same, this Court is inclined to interfere with the order passed both by the Inspector General of Registration as well as the Special Deputy Collector (Stamps), and the same is hereby set aside.



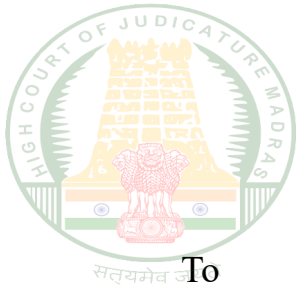
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15.The matter is remitted back to the file of the Special Deputy Collector (Stamps), Tirunelveli, who shall afford an opportunity to the appellants and pass a reasoned order fixing the market value of the property. This exercise shall be completed by the Special Deputy Collector (Stamps), Tirunelveli, within a period of eight weeks from the date of receipt of copy of this order.

16.In the results, both these appeals are allowed with the above directions. No Costs.

23.07.2026

Index : Yes/No
Speaking Order/Non-Speaking Order
Neutral citation : Yes/No
ssr



To

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Tirunelveli.

2.The Sub Registrar,
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N. ANAND VENKATESH., J

SSR

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