IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :12.07.2016

CORAM

THE HON'BLE MR. JUSTICE T.MATHIVANAN

C.M.A.No.44 of 2009

Sathyanarayanan ... Appellant

Vs.

1. The Chief Revenue Control Authority
   (Registration Department)
   No.120, Santhome High Road, Chennai – 28

2. The Stamp Duty Special Deputy Collector
   Salem ... Respondents

Civil Miscellaneous Appeal filed under Section 47A (10) of the Stamp Act, against the order in Mu.Mu.37607/No.2 dated 31.12.2007 on the file of the 1st respondent as confirmed in C.P.No.52/05 on the file of Stamp Duty Special Deputy Collector, Salem.

For Appellant : Mr.V.Lakshminaryan

For RR 1 to 3 : Mr.T.Jayaramraj
Government Advocate (CS)

JUDGMENT

This memorandum of Civil Miscellaneous Appeal has been directed against the order of the Chief Revenue Control Authority (Registration Department) dated 31.12.2007.

2. It is manifested from the records that the Sub-Registrar, Krishnagiri had sent a requisition under Section 47-A (1)(3) of the Indian Stamp Act, 1968 to the Special Deputy Collector (stamps) for the recovery of Rs.4,33,664/- from the appellant towards the deficit stamp duty. The Sub-Registrar has also fixed the value of the property as per the guideline value to the extent of Rs.55,80,800/-. The Special Deputy Collector (stamps) had directed the appellant to pay a sum of Rs.4,16,928/- towards the deficit stamp duty within 60 days, failing which 2% Penalty will be collected along with the aforesaid amount. Having been aggrieved by the order of the Special Deputy Collector (Stamps), the appellant had preferred an appeal before the Chief Revenue Control Authority, the first respondent herein. However, there was a delay in filing the said appeal. The first respondent in its order dated 31.12.2007, while dismissing the appeal, has stated that no adequate reasons are assigned for condoning the delay. Impugning the said order dated 31.12.2007, the appellant stands before this Court.

3. Heard Mr.V.Lakshminarayan, learned counsel for the petitioner and Mr.T.Jayaramraj, learned Government Advocate appearing for the

respondents.

4. As it is revealed from the records as well as from the order of the first respondent that the sole ground on which the appeal was dismissed is that the appellant had failed to assign sufficient reason for the delay and excepting the said reason, no other reason is given in the order. This Court, having taken into consideration, the related facts and circumstances, finds that the impugned order dated 31.12.2007 can be set aside and the appeal be allowed.

Accordingly, this Civil Miscellaneous Appeal is allowed and the impugned order dated 31.12.2007 is set aside and the first respondent is directed to number the appeal and dispose of the same in accordance with law within a period of three weeks from the date of receipt of a copy of this order. However, there shall be no order as to costs.

12.07.2016

Index: No.
Internet:No.
gpa

To

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   (Registration Department)
   No.120, Santhome High Road, Chennai – 28

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T.MATHIVANAN, J.

gpa

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