IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.09.2017

CORAM

THE HONOURABLE MR.JUSTICE R.SUBRAMANIAN

C.M.A.NO.252 of 2015
and
C.M.P.No.1 of 2015

1.N.Mani

2.G.Shanmuganadhan

Both are represented by Power agent
S.Suresh

(cause title accepted vide order of Court
dt.19.01.2015 made in MP.1/2015 in
C.M.A.Sr.No.79402/2013). ... Appellants

.Vs.

1. The Inspector General of Registration cum
The Chief Revenue Controlling Authority,
No.100, Santhome High Road,
Chennai-28.

2. District Revenue Officer (Stamps),
Coimbatore.

3. The Sub-Registrar,
Pollachi,
Coimbatore District. ... Respondents

PRAYER:- Appeal filed under Section 47A (10) of the Indian Stamps Act, 1899, as amended by Tamil Nadu Act of 1 of 2000 to set aside the order of the 1st respondent in Proceeding No.57276/c1/2010, dated 27.06.2013 served on the appellants on 16.07.2013.

For Appellants : Mrs.S.Jeevitharamani
for Mr.A.Sivaji

For Respondents : Mr.M.Venugopal,
Special Government Pleader (CS)

JUDGEMENT

This appeal is against an order passed by the first respondent invoking the suo-motu powers under Section 47-A(6) of the Indian Stamp Act. The order of the Original Authority fixing the valuation was made on 03.10.2007. It is not in dispute that the appellants had paid the difference stamp duty as demanded by the Original Authority in the order dated 03.10.2007. Thereafter, the first respondent issued a notice dated 28.05.2013, purportedly in exercise of suo-motu powers under Section 47-A(6) of the Indian Stamp Act. It is followed by the order dated 27.06.2013, which is under challenge in this appeal.

2 Heard Mrs.S.Jeevitharamani, learned counsel appearing for Mr.A.Sivaji learned counsel for the appellants, and Mr.M.Venugopal, learned Special Government Pleader (CS) appearing for the respondents.

3.Mrs.S.Jeevitharamani, learned counsel appearing for the appellants would contend that the Chief Controlling Revenue Authority has no power to initiate the suo-motu proceedings after expiry of five years from the date of the order of the Original Authority. She would rely upon Section 47-A(6), in support of her contention. As already stated, that the Original Authority has passed an order on 03.10.2007. So the five years period expired on 03.10.2012. The first respondent issued a notice under Section 47-A(6) on 28.05.2013, which is admittedly beyond the period of five years. In view of the statutory prohibition, the first respondent had no power to initiate the suo-motu proceedings on 28.05.2013.

4.Hence, the order of the first respondent/Inspector General of Registration/The Chief Revenue Controlling Authority passed in purported exercise of suo-motu powers under Section 47-A(6) of the Indian Stamp Act, 1899, cannot be sustained. The impugned order dated 27.06.2013 is set aside. The appeal is allowed with costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

KP

To

1. The Inspector General of Registration
   cum The Chief Revenue Controlling Authority,
   No.100, Santhome High Road,
   Chennai-28.

2. The District Revenue Officer (Stamps),
   Coimbatore.

3. The Sub-Registrar,
   Pollachi,
   Coimbatore District.

4. The Section Officer,
   V.R.Section,
   High Court, Madras.

+1cc to Mr.A.Sivaji, Advocate, S.R.No.65513
+1cc to the Special Government Pleader(CS), S.R.No.65772

C.M.A.No.252 of 2015

RV(CO)
CA(12/10/2017)