IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.10.2017

CORAM:

THE HON'BLE MR. JUSTICE M.DURAISWAMY

C.M.A.No.2896 of 2015 and
M.P.No.1 of 2015

1.T.Nachimuthu
2.T.Rakkimuthu ... Appellants/Petitioners

Vs.

1.Chief Controlling Revenue Authority-cum-
Inspector General of Registration,
Chennai.

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

3.The Sub Registrar,
Sub Registrar Office, Kaniyur,
Tiruppur District. ... Respondents/Respondents

Civil Miscellaneous Appeal filed under Section 47 A(10) of the Indian Stamp Act 1899 as amended by the Indian Stamp Act (Tamil Nadu Amended) Act 9 of 2001 against the order passed in Pa.Mu.No.21720/N2/2010 on the file of the Chief Controlling Revenue Authority-cum-Inspector General of Registration, Chennai dated 26.02.2011 confirming the order passed in Mu.Pa.No.628/U/2009 on the file of the District Revenue Officer (Stamp), Coimbatore, dated 08.02.2010.

For Appellants : Mr.A.Prabakaran
For Respondents : Mrs.M.Jayashree,
Government Advocate (CS)

J U D G M E N T

Challenging the order passed by the 1st respondent, confirming the order passed by the 2nd respondent, the appellants have filed the above Appeal.

2.It is the case of the appellants that they purchased an extent of land measuring 7.20 acres in S.F.No.275, Kannadipudur Village, Udumalpet Taluk by a registered Sale Deed dated 26.03.2009 on the file of the 3rd respondent for a value of Rs.11,62,500/-. According to the appellants, the land purchased by them is surrounded by agricultural lands. Further, there is no sale of any land in and around the area from 01.01.1987 to 05.04.2009. According to the appellants, the market value of the land was only Rs.11,62,500/-. The 2nd respondent initiated proceedings under Section 47-A of the Indian Stamp Act and came to a conclusion that the value of the land would be Rs.12,50,000/- per acre. Aggrieved over the same, the appellants preferred an Appeal before the 1st respondent and the 1st respondent also confirmed the order passed by the 2nd respondent and dismissed the Appeal. Now aggrieved over the orders passed by the respondents 1 & 2, the appellants have filed the above Appeal.

3.The 1st respondent, while dismissing the Appeal, took into consideration the report of the Special Tahsildar (Stamps) wherein it has been stated that the land is situated within 150 feet on the North of the Village Natham. Since the land is situated very near to the Natham lands, the respondents 1 & 2 have come to the conclusion that the market value of the land should be Rs.12,50,000/- per acre. Though the appellants have contended that the land is surrounded by the agricultural lands, the report of the Special Tahsildar supported the case of the respondents 1 & 2 and relying upon the report of the Special Tahsildar, the respondents 1 & 2 have fixed the market value of the land at Rs.12,50,000/- per acre. The appellants did not establish their case by producing any supporting documents to show that the land is surrounded by agricultural lands. In the absence of any evidence to establish the case of the appellants, the orders passed by the respondents 1 & 2, fixing the market value of the land at Rs.12,50,000/- per acre, is just and proper.

4.In these circumstances, I do not find any error or irregularity in the orders passed by the respondents 1 & 2. The Civil Miscellaneous Appeal is liable to be dismissed. Accordingly, the same is dismissed. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

va

To

1.The Chief Controlling Revenue Authority-cum-
Inspector General of Registration,
Chennai.

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

3.The Sub Registrar,
Sub Registrar Office, Kaniyur,
Tiruppur District.

+1cc to Mr.A.Prabhakaran, Advocate, S.R.No.74798

RSI(CO)
GN(15/11/2017)