

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.09.2017

CORAM

THE HONOURABLE MR. JUSTICE R.SUBRAMANIAN

CMA.NO.497 of 2015

and

M.P.No.1 of 2015

1.R.Chandra Gupta

2.Mrs.R.Sarada

..Appellants

.Vs.

1.The Tamil Nadu Principal Revenue Controller
and Inspector General of Registration,
having office at Mylapore,
Santhome High Road,
Mylapore, Chennai.

2.The District Revenue Officer (Stamps),
Office of the District Revenue Officer (Stamps).
Officer of the District Collector,
V Floor, Singaravelar Maligai,
No.32, Rajajisalai, Chennai-1.

3.The Sub-Registrar,
Office of the Sub Registrar,
Ambattur, Town & Tauk,
Trivellore District.

...Respondents

PRAYER:- Appeal filed under Section 47A (10) of the Indian Stamp Act, 1899 r/w Rule 9, of the Tamil Nadu Stamp (Prevention of Undervaluation Of Instruments) Rules, to set aside the order passed by the Tamil Nadu Principal Revenue Controller cum Inspector General of Registration at Mylapore Chennai for in proceedings bearing Reference No.43827/N 1/2008 under Section 47A(5) of the Indian Stamp Act, 1899 dated 15.05.2012 received on 23.09.2013.

For Appellants : Mr.A.Palaniappan

For Respondents : Mr.M.Venugopal,

Special Government Pleader (CS)

JUDGEMENT

The challenge in this appeal is to the order of the Chief Controlling Revenue Authority/Inspector General of Registration, dated 23.09.2013 made in an appeal filed under Section 47-A (5) of the Indian Stamp Act.

2.The appellants purchased certain lands under a sale deed dated 14.09.2007. The second respondent viz., the District Revenue Officer (stamps) issued a notice under Form-I under Rule 4 of the Tamil Nadu Stamp (Prevention of Undervaluation Of Instruments) Rules, 1968 on 03.12.2007. The appellants have given a reply on 23.12.2007. Form-II notice was issued by the second respondent on 26.02.2008, and final orders passed on 26.05.2008. Challenging the same, the appellants had filed an appeal under Section 47-A (5) of the Indian Stamp Act.

3.The Chief Controlling Revenue Authority dismissed the appeal and confirmed the judgement made by the Original Authority viz., the District Revenue Officer (stamps). Aggrieved, the present appeal has been filed.

4.I do not think there is any need to go into the merits of the appeal in as much it is clear, that the statutory time limit prescribed under Rule 7 of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, has been violated. Rule 7 requires the authority to pass final orders within three months from the date of the issuance of the first notice by the second respondent. The second respondent issued Form-I notice on 03.12.2007. Therefore, the three months period expired on 03.03.2008. The final order came to be passed on 26.05.2008, admittedly, after expiry of the three months period, in view of the judgement of this Court in the case of Vijayalakshmi .Vs. Chief Controlling Revenue Authority -cum- Inspector General of Registration reported in 2012 (3) LW 27, the failure to adhere to the time stipulated under Rule 7 the proceedings are vitiated.

5.Hence, the appeal is allowed. The orders of the Appellate Authority confirming the order of the Original Authority are set aside. The authorities are directed to register and return the document within a period of six weeks from the date of receipt of a copy of this judgement. The appellants shall pay a cost of Rs.2,500/- to the Tamil Nadu Advocate Clerks Association, Chennai High Court, within a period of two weeks from today. No costs as against the respondents. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

KP

To

- 1.The Tamil Nadu Principal Revenue Controller
and Inspector General of Registration,
having office at Mylapore,
Santhome High Road,
Mylapore, Chennai.
- 2.The District Revenue Officer (Stamps),
Office of the District Revenue Officer (Stamps).
Officer of the District Collector,
V Floor, Singaravelar Maligai,
No.32, Rajajisalai, Chennai-1.
- 3.The Sub-Registrar,
Office of the Sub Registrar,
Ambattur, Town & Tauk,
Trivellore District.
- 4.The Section Officer,
V.R.Section,
High Court, Madras.

Copy To

The Tamil Nadu Advocate clerk Association,
High Court, Chennai.

+lcc to the Government Pleader, S.R.No.65499
+lcc to Mr.A.Palaniappan, Advocate SR.No.65793 (27/10/2017)

CMA.No.497 of 2015

SV(CO)
GN(13/10/2017)

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