IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.11.2017

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THE HON'BLE MR. JUSTICE M.DURAISWAMY
C.M.A.No.500 of 2015 &
M.P.Nos.1 & 2 of 2015 & C.M.P.No..401 of 2016

N.Devi @ Devika Rani ... Appellant

v.

1. Sub Registrar
Ambattur, Chennai

2. District Revenue Officer (Stamps)
32, Rajaji Salai
Singaravelar Maaligai
Chennai

3. The Chief Controlling Revenue Authority
& Inspector General of Regsitration
Chennai. ... Respondents

Civil Miscellaneous Appeal filed under section 47-A (10) of the Indian Stamp Act 1899 against the order dated 16.12.2013 in Appeal Pa.Mu.No.59868/N1/2012 on the file of Chief Controlling Revenue Authority & Inspector General of Registration, Chennai confirming the order dated 30.10.2012 of the 2nd respondent in Ref.Na.Ka.Si.Pa. No.148/A4/12.

For Appellant : Mr.R.Sunil Kumar

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

J U D G M E N T

The appellant has filed the above Civil Miscellaneous Appeal challenging the order dated 16.12.2013 passed by the 3rd respondent confirming the order dated 30.10.2012 passed by the 2nd respondent.

2.1 It is the case of the appellant that she presented the sale deed dated 29.03.2012 for registration with the 1st respondent and the same was registered as Document No.3980 of 2012 on the same day. When the appellant approached the 1st respondent for return of the document, she was informed that the document is being kept as pending document for claiming excess stamp duty.

2.2 The appellant valued the property measuring an extent of 2400 sq.ft. situated at No.20, Menampedu Village, Kannappa Reddiar Street in Survey No.60/1A, Ambathur Taluk, Tiruvallur District and paid the stamp duty on the then prevailing market value of Rs.12,00,000/- (Rupees Twelve lakhs only), i.e., Rs.500/- (Rupees five hundred only) per sq.ft. The guideline value for the period upto 31.3.2012 was only Rs.500/-. The 1st respondent referred the matter under section 47-A of the Indian Stamp Act for fixing the market value.

2.3 According to the appellant, the property is located in Periyar Salai at Menampedu Village and the highest guideline value in the entire village was Rs.500/- per sq.ft. on the date of registration of the sale deed. Therefore, the appellant had paid the said maximum value of Rs.500/- per sq.ft. while registering the document.

2.4 The 2nd respondent fixed the value of the property at Rs.1,020/- per sq.ft. and claimed the deficit stamp duty of Rs.99,840/- (Rupees ninety nine thousand eight hundred and forty only).

2.5 Aggrieved over the order passed by the 2nd respondent, the appellant preferred an appeal before the 3rd respondent and the 3rd confirmed the orders of the 2nd respondent.

2.6 Aggrieved over the same, the appellant has filed the above Civil Miscellaneous Appeal.

3. Heard Mr.R.Sunil Kumar, learned counsel appearing for the appellant and Mr.M.Venugopal, learned Special Government Pleader (CS), appearing for the respondents.

4. The appellant produced the guideline value of all the streets of Menampedu Village between 11.01.2008 to 31.03.2012. On a perusal of the same, it is clear that the highest guideline value for the land in the said village was Rs.500/- per sq.ft.

5. It is not in dispute that the guideline values were revised by the State Government on 01.04.2012. It is also not in dispute that from 01.04.2012 the guideline value for the said property was Rs.1,200/- per sq.ft. But this value cannot be applied retrospectively for the appellant's land. The new guideline value came into force only from 01.04.2012. Whereas, the appellant had registered the document on 29.03.2012 itself. Therefore, the guideline value prevailing as on 29.03.2012 should be adopted for registering the document. The

respondents 2 and 3 took the value which came into effect on 01.04.2012 and fixed the market value of the appellant's land at Rs.1,020/- per sq.ft.

6. The fixation of the guideline value at Rs.1,020/- as on 29.03.2012 has no basis whatsoever. When the guideline values for the said village was Rs.500/- and less per sq.ft., fixing the market value at Rs.1,020/- by the respondents 2 and 3 cannot be allowed to stand. The respondents 2 and 3 had erroneously revised the guideline value and fixed the market value at Rs.1,020/- per sq.ft. The respondents 2 and 3 should have only taken into consideration the prevailing market value as on 29.03.2012 and not on the revised market value which came into force on and from 01.04.2012. When there is no revision for the guideline value from 01.01.2008 to 31.03.2012, the respondents 2 and 3 cannot fix the value on their own without following any procedure. If the respondents 2 and 3 fix their own value ignoring the guideline value fixed by the Government, in that case, the very purpose of having the guideline value issued by the Government would become unnecessary. That apart, the respondents 2 and 3 have not considered any transaction held in respect of the lands in Menampedu Village prior to 29.03.2012 to fix the market value at Rs.1,020/- per sq.ft. In the absence of any evidence to show that the market value of the land was Rs.1,020/- per sq.ft., the respondents 2 and 3 should not have fixed the market value at Rs.1,020/- per sq.ft. The respondents 2 and 3 erroneously fixed the market value of the land at Menampedu Village at Rs.1,020/- per sq.ft. without any basis whatsoever.

7. In these circumstances, the order passed by the respondents 2 and 3 are liable to be set aside. Accordingly, the same are set aside. The Civil Miscellaneous appeal is allowed. The respondents are directed to return the sale deed dated 29.03.2012 registered as Document No.3980 of 2012 to the appellant, within a period of one week, from the date of receipt of a copy of this judgment. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(co)

//True Copy//

Sub Assistant Registrar

Rj

To
1. The Sub Registrar
   Ambattur, Chennai

2. The District Revenue Officer (Stamps)
   32, Rajaji Salai, Singaravelar Maaligai
   Chennai

3. The Chief Controlling Revenue Authority
   & Inspector General of Regsitration
   Chennai.

+1cc to Mr.R.SunilKumar, Advocate SR.No.78936

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MG(CO)
sm:8.12.2017