

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.11.2017

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

C.M.A.No.1107 of 2009
and M.P.No.1 of 2009

S.Srinivasan

... Appellant

Vs.

1.The Inspector General of Registration,
120, Santhome High Road,
Santhome, Chennai - 600 028.

2.The District Revenue Officer (Stamps),
Collector's Office, 5th Floor,
M.Singaravelar Maligai,
32, Rajaji Salai, Chennai - 600 001.

3.The Sub Registrar,
Mylapore, Chennai - 600 028.

... Respondents

Prayer : Civil Miscellaneous Appeal filed under XXXXVII(A) of the Indian Stamp Act, 1899, against the order passed by the Inspector General of Registration made in reference No.64495/N5/04 dated 14.02.2009, which was received by the appellant on 26.02.2009 and set aside the same.

For Appellant : Ms.Usha Raman

For Respondents : Ms.M.Jayasree
Government Advocate

J U D G M E N T

This Civil Miscellaneous Appeal has been filed against the order dated 14.02.2009 in reference No.64495/N5/04 passed by the Inspector General of Registration, Chennai.

2. The appellant has purchased an undivided share of land in respect of the flat. He has assessed the value at Rs.2,069/- per sq.ft and paid the stamp duty at the time of registering the sale deed on 12.01.2004. The 2nd respondent, District Revenue Officer (Stamps), issued Form-I assessing the market value of

the property at Rs.3,065/- per sq.ft., against which, the appellant made a representation dated 26.02.2004 to the 2nd respondent for considering the same. The 2nd respondent vide proceedings dated 16.11.2004 in Na.Ka.Si.Pa.No.21/2004 has revised market value from Rs.2,700/- to Rs.2,650/- per sq.ft. Against the said order of the 2nd respondent/District Revenue Officer (Stamps), the appellant has filed the Revision before the 1st respondent, Inspector General of Registration, Chennai.

3. In the meanwhile, guideline value came to be fixed for registration of a property in the same street, falling within the jurisdiction of the Sub-Registrar, Mylapore, in the year 2005. The property of the appellant also falls in one part of the Lloyds Road, which is between Dr.Natesan Road and Royapettah High Road, was fixed at Rs.2,000/- by the registration department.

4. Relying the guideline value fixed by the authorities dated 25.12.2004, the appellant has contended before the 1st respondent that the value arrived at by the 2nd respondent is over and above the guideline value, which was fixed much after the registration of the document. The 1st respondent has also considering the facts and agreed with the statement of the appellant on this factual aspect. In spite of the same, on the basis of the recommendation given by the Deputy Inspector General of Registration, he fixed the market value at Rs.2,750/- per sq.ft.

5. Assailing the order passed by the 1st respondent, the appellant has come before this Court.

6. From a perusal of the records, it is seen that the guideline value was fixed for the property situated between Dr.Natesan Road and Royapettah High Road at Rs.2,000/- per sq.ft. Whereas, the appellant has assessed the market value and paid the stamp duty at Rs.2,069/- per sq.ft. It is over and above the guideline value, which was fixed at a later point of time. Even though the 1st respondent agreed with the factual aspects of this matter, he fixed the market value at Rs.2,750/- per sq.ft without any material or assigning any reasons thereto.

7. Therefore, this Court is of the considered view that the order passed by the 1st respondent is illegal and without application of mind.

8. Admittedly, the appellant has paid the stamp duty at Rs.2,069/- per sq.ft., which is over and above the guideline value, and therefore, the impugned order dated 14.02.2009 in

reference No.64495/N5/04 passed by the 1st respondent/Inspector General of Registration, Chennai, is not sustainable in law and accordingly, it is quashed.

9. With the above observations, this Civil Miscellaneous Appeal is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS-vii)

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Sub Assistant Registrar

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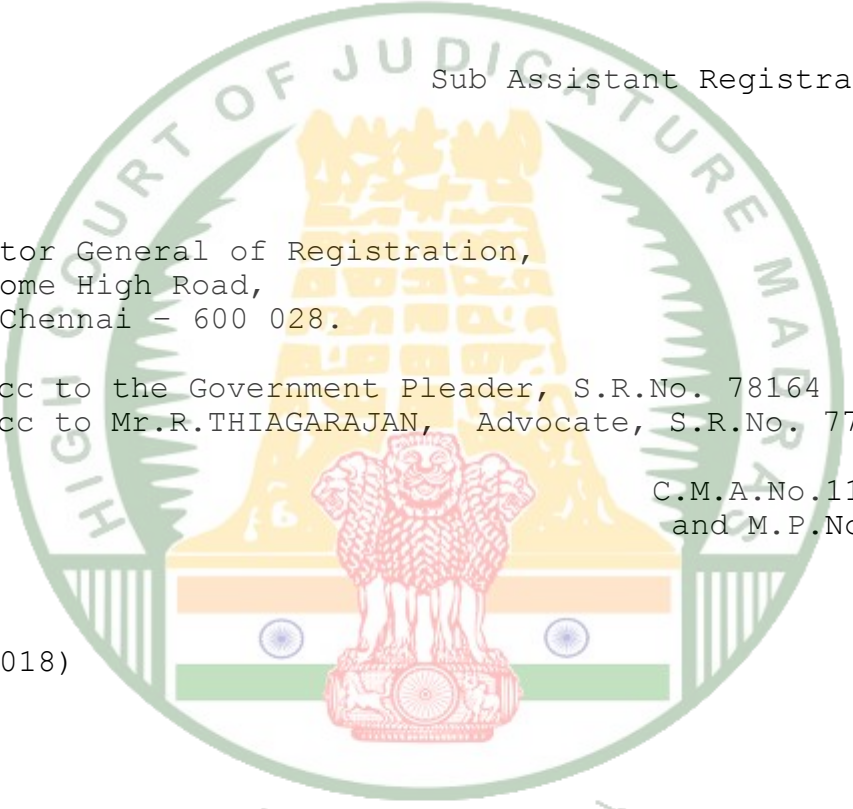
To
The Inspector General of Registration,
120, Santhome High Road,
Santhome, Chennai - 600 028.

+1cc to the Government Pleader, S.R.No. 78164

+1cc to Mr.R.THIAGARAJAN, Advocate, S.R.No. 77510

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TR(08/02/2018)



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