IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.12.2017

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

C.M.A.Nos.262 to 265 of 2008 and
M.P.Nos.1, 1,1, 2, 2, 2 and 2 of 2008

1.Asimkumar Agarwalla
2.Aditi Agarwala
3.Anup Agarwalla
4.Namratha Agarwalla ... Appellants/Document Holder in C.M.A.Nos.262 & 264 of 2008

1.Pradeepkumar Sardar
2.Madhu Sarda ... Appellants /Document Holder in C.M.A.Nos.263 of 2008

B.L.A.Industries Ltd.,
No.84, Maker Chambers No.III,
Nariman Point,
Mumbai - 600 021. ... Appellant in C.M.A.Nos.265 of 2008

Vs.

1.The Sub-Registrar,
Ootacamund, The Nilgiris.

2.The Special Deputy Collector of Stamps,
Coimbatore.

3.The Chief Controlling Revenue Authority and
Inspector General of Registration, Chennai - 4.

... Respondents/Presiding Officer in all C.M.As.

COMMON PRAYER: Civil Miscellaneous Appeals filed under Section 47-A(10) of the Indian Stamp Act, 1899 read with Section 104 of the Civil Procedure Code, against the common order dated 20.09.2004 in No.15429/No.2/2003 passed by the Chief Controlling Revenue Authority and Inspector General of Registration, Chennai, confirming the order of the Special Deputy Collector of Stamps, Coimbatore dated 26.02.2001 passed in Mu.Pa.Nos.393, 394, 395, 396 of 1995, respectively.

For Appellants : Mr.S.K.Rakhunathan

For Respondents : Ms.M.Jayasree
Government Advocate (C.S)

C O M M O N J U D G M E N T

Aggrieved over the order dated 20.09.2004 in No.15429/No.2/2003 passed by the 3rd respondent, Chief Controlling Revenue Authority and Inspector General of Registration, Chennai, the purchasers of the lands have preferred these appeals.

2. Originally, the appellants had purchased the lands by virtue of registered sale deeds bearing numbers 609, 622, 623 and 624 of 1995. The matter was referred by the Sub Registrar, 1st respondent, for assessment of market value.

3. Aggrieved over the assessment, the appellants preferred the appeal to the 3rd respondent. The 3rd respondent, in his proceedings No.15429/No.2/2003, dated 20.09.2004 has concurred with the report sent by the District Registrar and after hearing the appellant on the basis of inspection report of the Deputy Inspector General of Registration, had redetermined the market value.

4. According to the appellants, the 3rd respondent has not redetermined the value of the properties taking into consideration relevant factors. The assessment order passed by the 2nd respondent, Special Deputy Collector (Stamps), Coimbatore, was not within the prescribed time limit under Rule 7 of Tamil Nadu Stamp (Prevention of under Valuation of Instruments) Rules, 1968. Further, procedures laid down under Rule 11-A of the said Rules was not adhered to. Therefore, the appellants seek to set aside the order of the 3rd respondent.

5. Heard the learned counsel appearing on both sides.

6. On a perusal of the materials on record, it is seen that the notice was issued by the Special Deputy Collector (Stamps) in July, 1995. The explanation was submitted by the appellants on 23.09.1995. As per Rule 7(1) of the said Rules, the Collector shall pass an order within three months from the date of first notice. The appellants have raised the specific grounds on this aspect, yet the 3rd respondent has not answered that point. The other point that the 3rd respondent has expected to follow the mandatory requirements under Rule 11-A of Tamil Nadu Stamp (Prevention of under Valuation of Instruments) Rules, 1968. Rule 11-A of the said Rules reads as under:-

11-A. Decision of the appellate authority. - The appellate authority may, for the purpose of deciding an appeal,-

(a) call for any, information or record from any public office, officer or authority under the Government or any local authority;

(b) examine and record statements from any member of the public officer of authority under the Government or the local authority; and

(c) inspect the property after due notice to the parties concerned.

7. Further, the District Registrar is not an authority for redetermination of the property under Indian Stamp Act, 1899. The 3rd respondent has obviously relied on the recommendation of the District Registrar for redetermining the market value. All these aspects should have been considered by the 3rd respondent and he should have passed orders recording reasons for redetermining the value.

8. In such circumstances, the order dated 20.09.2004 in No.15429/No.2/2003 passed by the 3rd respondent is set aside and the matter is remitted back for fresh consideration. The 3rd respondent is directed to look into the legal issues raised in the appeals filed by the appellants. If they proceed to redetermine the market value, the 3rd respondent shall follow the Rules 7 and 11-A of Tamil Nadu Stamp (Prevention of under Valuation of Instruments) Rules, 1968, and also in conformity with the principles of natural justice, within a period of three months from the date of receipt of a copy of this order.

9. With the above observations and directions, these Civil Miscellaneous Appeals are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS VII)

/true copy/

Sub Asst. Registrar

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To

1 The Chief Controlling Revenue Authority/
Inspector General of Registration,
100, Santhome High Road,
Chennai - 600 028.

2 The Sub-Registrar,
Ootacamund, The Nilgiris.

3 The Special Deputy Collector of Stamps,
Coimbatore.

+ 1 cc to Mr.S.K.Rakhunathan Advocate,SR.86969

+ 1 cc to The Govt.Pleader, SR.87113

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M.P.Nos.1, 1,1, 2, 2, 2 and 2 of 2008

cnr(co)
nr 26/12/2017