

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.09.2017

CORAM

THE HON'BLE MR. JUSTICE R.SUBRAMANIAN

C.M.A.No.447 of 2013
and
M.P.No.1 of 2013

Gagini MohammedAppellant / Purchaser

vs.

1. Tamilnadu Chief Controlling Revenue Officer Cum Inspector General of Registration
No.120, Santhome High Road,
Chennai-600 028.
2. The Special Tahsildar/District Revenue Officer (Stamps),
Chennai-600 001.Respondents / Respondent

Civil Miscellaneous Appeal is filed under Section 47 A (10) of the Indian Stamp Act, 1899 to set aside the order dated 13.08.2011 made in Pa.Mu.No.503/N1/2010, passed by the Tamilnadu Chief Revenue Controlling Officer Cum inspector General of Registration, Chennai-600 028, modifying the order dated 04.04.2004, passed by the Special Tahsildar/District Revenue Officer (Stamps), Chennai-600 001 made in Tha.Ka.No.03/2003 dated 04/04/04.

For Appellant : Mr.C.Prabakaran

For Respondents : Mr.M.Venegopal,
Special Government Pleader (C.S.)

J U D G M E N T

This appeal has been filed under section 47-A(10) of the Stamp Act, challenging the order of the first respondent namely Chief Controlling Revenue Officer cum Inspector General of Registration made in an appeal under section 47-A(5) of the said Act.

2. The sale deed in question was presented for registration on 02.05.2001. The concerned Sub-Registrar referred the matter to the second respondent under Section 47-A(1) of the Act. Upon receipt of the reference the second

respondent had issued notice in Form-I on 04.04.2003. Final order was passed on 06.02.2004, fixing the value of the lands on square feet basis.

3. The said fixation was challenged by the appellant in an appeal before the first respondent. The first respondent partly agreed with the petitioner and held that the land value cannot be fixed on square feet basis, but, however, fixed Rs.1,30,000/- per acre and a sum of Rs.35,000/- was fixed as the value of the well, electric motor and pump sets by an order dated 13.08.2011. This order is the subject matter of challenge in this appeal.

4. Heard Mr.C.Prabakaran, learned counsel for the appellant and Mr.M.Venugopal, learned Special Government Pleader (C.S) for the respondent.

5. Mr.C.Prabakaran, learned counsel for the appellant would contend that the Form-I notice was issued by the second respondent on 04.04.2003 and the final order came to be passed by the District Revenue Officer on 06.02.2004. Therefore, the second respondent has not adhered to the time limit fixed (i.e.) within the period of three months as per Rule 7 of the Tamil Nadu Stamps (Prevention of undervaluation of Instruments) Rules, 1968.

6. According to the learned counsel for the appellant the said breach of the period fixed under Rule 7 would vitiate the entire proceedings. He has also relied upon the Judgment of this Court in K.Vijayalakshmi Vs. Chief Controlling Revenue Authority-cum-Inspector General of Registration reported in 2012 (3) LW 27.

7. I have had an occasion to consider similar question in G.Mary Chellathai Vs. Tamil Nadu Inspector General of Registration and Principal Revenue Authority reported in 2017 (5) CTC 173.

8. In view of the fact that there is failure to adhere to the statutory limit fixed by Rule 7 of the Tamil Nadu Stamps (Prevention of undervaluation of Instruments) Rules, 1968, the proceedings of the Authorities are vitiated.

9. Hence, this appeal is allowed. The order of the Authorities are set aside. However, there will be no orders as to costs.

10. Mr.C.Prabakaran, learned counsel would submit that the Sale Deed has not been returned to the appellant. There will be a direction to the Authorities to return the Sale Deed after completing the formalities of registration, if any that remain pending. Consequently, connected Miscellaneous Petition is closed.

dsa

Sd/-

Assistant Registrar [CS VI]

/TRUE COPY/

Sub-Assistant Registrar

To

1. Tamilnadu Chief Controlling Revenue
Officer Cum Inspector General of Registration
No.120, Santhome High Road, Chennai-600 028.

2. The Special Tahsildar/District Revenue
Officer (Stamps), Chennai-600 001.

+1CC to MR.D.ABDULLAH Advocate SR.NO.67810

+1CC to Govt Pleader High Court, Madras SR.NO.67663

C.M.A.No.447 of 2013
and
M.P.No.1 of 2013

VGII

MK:26/10/2017

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