IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.11.2017

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

C.M.A.No.3616 of 2006
and M.P.No.3 of 2006

M/s.Chitra Constrctions Private Limited,
No.9, Choolaimedu High Road,
Nungambakkam,
Chennai - 600 094. ... Appellant

Vs.

1.Tamil Nadu Chief Revenue Control Officer-cum-
Inspector General of Registration,
No.120, Santhome High Road,
Chennai - 600 028.

2.The Sub Registrar,
Sub Registrar Office,
Pallavaram, Chennai.

3.The District Registrar (Audit),
South Chennai District Registrar (Audit) Office,
South Chennai, Chennai.

4.The District Revenue Officer (Stamps),
District Revenue Office, Chennai - 1.

5.The Deputy Inspector of Registration,
Chennai - 1. ... Respondents

Prayer : Civil Miscellaneous Appeal filed under 47-A(10) of the Indian Stamp Act, 1899, to set aside the order dated 16.05.2006 passed by the Tamil Nadu Chief Revenue Control Officer-cum-Inspector General of Registration, the 1st respondent herein passed relating to Document Nos.4029/2003, 4030/2003, 4031/2003 & 4032/2003, Sub-Registration Office, Pallavaram.

For Appellant : Ms.C.Uma

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

J U D G M E N T

This Civil Miscellaneous Appeal has been filed against the order dated 16.05.2006 passed by the Tamil Nadu Chief Revenue Control Officer-cum-Inspector General of Registration/1st respondent, Chennai.

2. The contention of the appellant is that in the show cause notice in letter number 27140/U1/5001/1, dated 22.09.2005, issued by the 1st respondent under Section 47A(6) of the Stamp Act, the appellant was called to explain, as to why the market value was fixed at Rs.200/- per sq.ft for the property purchased by them.

3. Whereas, by way of the impugned order bearing number 27140/U1/5001/1, dated 16.05.2006, the 1st respondent has fixed the market value at Rs.374/- per sq.ft. The fixation of market value of the property, over and above value fixed in the above show cause notice is illegal and an arbitrary exercise of power on the part of the 1st respondent.

4. On a perusal of the material on record, it is seen that the 4th respondent/District Revenue Officer (Stamps) had fixed the market value of the property at Rs.374/- per sq.ft. The appellant has not preferred any appeal against the same. Even assuming the order passed by the 1st respondent is set aside, the market value of the property fixed by the 4th respondent will remain, since no appeal was preferred against the market value fixed by the District Revenue Officer and the rate fixed by him at Rs.374/- per sq.ft is to be paid towards deficit of stamp duty.

5. In such an event, setting aside the order passed by the 1st respondent is not going to serve any purpose as the appellant is bound to pay the market value fixed by the District Revenue Officer, which has attained finality.

6. In such circumstances, this Civil Miscellaneous Appeal is closed, as no further interference is required. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

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To

1. Tamil Nadu Chief Revenue Control Officer-cum-
Inspector General of Registration,
No.120, Santhome High Road,
Chennai - 600 028.

2.The Sub Registrar,
Sub Registrar Office,
Pallavaram, Chennai.

3.The District Registrar (Audit),
South Chennai District Registrar (Audit) Office,
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District Revenue Office, Chennai - 1.

5.The Deputy Inspector of Registration,
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+ 1 cc to the Special Government Pleader Sr.77870

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EV(CO)
EU(05/01/2018)