

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT****DATED : 30.11.2017****CORAM :****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN****C.M.A. (MD) No.724 of 2016**

C.Sankar

... Appellant

Vs.

1. The Inspector General of Registration,
No.120, Santhome High Road,
Chennai - 28.

2. The Special Deputy Collector, (Stamps),
Tirunelveli, Tirunelveli District.

3. The Sub Registrar,
Moolakaraipatti Sub Registrar Office,
Tirunelveli District.

... Respondents

Prayer: Civil Miscellaneous Appeal is filed under Section 47 A(10) of the Indian Stamp Act, 1899, to call for the records and set aside the order passed by the first respondent in his proceedings in Mu.Mu.No.3583/N4/2015, dated 30.03.2015.

For Appellants : Mr.G.Marimuthu

For Respondents : Mr.D.Muruganantham,
Addl. Government Pleader.

JUDGMENT

This appeal is directed against the order dated 30.03.2015 passed by the first respondent herein rejecting the statutory appeal filed by the appellant under Section 47(A) (5) of the Indian Stamp Act, 1899, on the ground of delay.

2.The second respondent herein passed an order dated 15.04.2013 calling upon the appellant to pay additional stamp duty to the tune of Rs.4,96,244/- on the ground that there has been an undervaluation of the document. Questioning the same, the appellant filed statutory appeal before the first respondent. The appeal ought to have been filed within two months. But, there was a delay of one year and seven months in lodging the said appeal.



3.The case of the appellant is that the order of the second respondent was not served on him. According to him, it was served only on 28.11.2014. He has furnished proof in respect of the said submission. The appeal was filed within two months, thereafter. Therefore, the first respondent ought to have taken up the appeal on file and disposed of the same in accordance with law and on merits. Dismissing the same in limini on the ground of delay is not correct.

4.This Court therefore sets aside the impugned order bearing Mu.Mu.No.3583/N4/2015, dated 30.03.2015 passed by the first respondent. The first respondent is directed to number the appeal dated 27.02.2015 filed by the appellant herein. The first respondent shall afford due opportunity of hearing to the appellant and dispose of the said appeal in accordance with law.

5.This appeal is disposed of with the above direction. No costs.

Sd/-
Assistant Registrar(T&P)

/True Copy/

Sub Assistant Registrar

To

1. The Inspector General of Registration,
No.120, Santhome High Road,
Chennai - 28.
2. The Special Deputy Collector, (Stamps),
Tirunelveli, Tirunelveli District.
3. The Sub Registrar,
Moolakaraipatti Sub Registrar Office,
Tirunelveli District.

+ 1 cc TO M/S.G.M.Law Office , Advocate in SR No. 90413

Skm
AE/KK/SAR3/12.03.2018/2P/5C

C.M.A. (MD) No.724 of 2016
30.11.2017