



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 31.10.2017

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

C.M.A. (MD) No.77 of 2015

R.Valarmathy Rajendran ... Appellant/Appellant/Appellant

Vs.

1. The Tamil Nadu Chief Controlling Revenue Authority cum Inspector General of Registration,
No.120, Santhome High Road,
Chennai-28.
2. The Special Deputy Collector (Stamps),
Collector's Office,
Trichy.
3. The Joint Sub Registrar No.1,
Karur. ... Respondents/Respondents/Respondents

Prayer: Appeal filed under Section 47 A (10) Indian Stamp Act, to set aside the order passed in Pa.Mu.SR.No.38487/N4/2013 dated 19.11.2014 on the file of the Tamil Nadu Chief Controlling Revenue Authority cum Inspector General of Registration confirming the order passed by the 2nd respondent/the Special Deputy Collector, (Stamps), Trichy in Pa.Mu.SR.No.155/1, dated 04.03.2008.

For Appellant	: Mr.N.Shanmugaselvam
For Respondents	: Mr.D.Muruganantham
	Additional Government Pleader

JUDGMENT

The appellant herein purchased 64 cents of land vide sale deed dated 03.05.2000. The land is situated in Arunachal Nagar, Sanapiratti Village, Karur Taluk. In the sale deed, the sale consideration has been mentioned as Rs.2,00,000/-. It works out to Rs.7.17/- per square feet. The Registering Authority took the view that there has been under valuation and referred the matter for initiating the proceedings under Section 47 (A) of the Indian Stamps Act. Form 1 was issued on 12.01.2001. It was valued by issuance of Form 2 on 18.08.2006. The Special Deputy Collector passed order on 01.11.2006 fixing the market value of the property



at Rs.150.90/- per square feet and called upon the appellant herein to pay the deficit stamp duty. Aggrieved by the same, the appellant preferred an appeal before the first respondent herein and the same was dismissed, on the ground of it was time barred. Thereafter, the appellant filed W.P.(MD).No.3440 of 2008 before this Court. This Court allowed this writ petition by order dated 05.07.2013 and remitted the matter to the file of the first respondent for passing fresh orders in accordance with law. The first respondent thereafter held an enquiry. The appellant appeared through her husband and submitted her written statement. After considering the entire material on record, the first respondent dismissed the appeal by the impugned order dated 19.11.2014. Aggrieved by the same, this civil miscellaneous appeal has been filed.

2. Heard the learned counsel for the appellant and Mr.D.Muruganantham, learned Additional Government Pleader for the respondents.

3. I went through the impugned order passed by the first respondent. The first respondent had noted that the land in question is situated in Arunachal Nagar. It is further mentioned that the guideline value per square feet of lands situated in the locality was valued at Rs..150.90/- as on 01.04.2000. It is further mentioned in the impugned order that based on this guideline value, the Special Deputy Collector issued proceedings. Since there was no response from the appellant, the same was confirmed. It is clear from a bare reading of the order passed by the first respondent that the authorities have gone solely by the guideline value. No other factor was taken into account. This Court has held that the authorities ought to find out the market value of the property and not mechanically adopt the guideline value. In this case, the guideline value has been mechanically adopted. Therefore the entire proceedings are vitiated. This Civil Miscellaneous appeal is allowed. The order dated 19.11.2014 in Pa.Mu.SR.No.38487/N4/2013 on the file of the first respondent is set aside. No costs.

Sd/-

Assistant Registrar(Records)

/True Copy/

Sub Assistant Registrar

To

1. The Tamil Nadu Chief Controlling
Revenue Authority cum Inspector
General of Registration,
No. 120, Serangoon High Road,
Chennai-28.



2. The Special Deputy Collector (Stamps),
Collector's Office,
Trichy.

3. The Joint Sub Registrar No.1,
Karur.

4. The Record Keeper, Vernacular Section,
Madurai Bench of Madras High Court,
Madurai.

+1cc to The Spl.Government Pleader Sr.No.84671

TSG

VB/GT/SAR1/23/11/2017/3P/6C

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