IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.02.2018

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

C.M.A.No.1620 of 2011
and M.P.No. 1 of 2011

V. Anbazhagan ... Appellant

Vs.

1. The Special Deputy Collector (Stamps),
   Cuddalore - 1.

2. The Inspector General of Registration,
   Chennai - 28. ... Respondents

Prayer : Civil Miscellaneous Appeal filed under Section 47-A (10) of the Indian Stamp Act, 1899, against the order dated 09.05.2005 made in proceedings Mu.Ma.No.24231/N3/2005 passed by the 2nd respondent, the Inspector General of Registration, Chennai.

For Appellant : Mr.R.Sunil Kumar

For Respondents : Ms.A.Madhumathi
Addl. Government Pleader

J U D G M E N T

This Civil Miscellaneous Appeal has been filed against the order dated 09.05.2005 in proceedings Mu.Ma.No.24231/N3/2005 by the 2nd respondent, the Inspector General of Registration, Chennai.

2. The grievance of the appellant is that an appeal before the 2nd respondent/ Inspector General of Registration, Chennai, was not entertained on the ground that it was filed belatedly. But, it is the contention of the appellant that he has filed the appeal within a period of two months as contemplated under Rule 9(1) of the Tamil Nadu Stamp (Prevention of under Valuation of Instruments) Rules, 1968.

3. According to the appellant, the adjacent lands were registered during the same period for Rs.900/- per cent in Document No.457/04, Rs.700/- per cent in Document No.14/04 and Rs.600/- per cent in Document No.1150/04, respectively. But, the market value of the appellant's property was fixed at Rs.2,500/- per cent in Document No.1068/04. He has meritorious case on hand. But in the instant case, the 2nd respondent has rejected the appeal on technical grounds. Therefore, the appellant would seek a direction to the 2nd respondent to entertain his appeal and decide the issue on merits.

4. It is well settled that substantial justice shall be done on merits rather than rejecting the case on technicalities. In the instant case, it appears that the appellant has approached the authority within a reasonable period, though not within a period of two months. In order to render substantial justice, this Court is of the considered view that the case of the appellant be disposed of on merits.

5. The learned Additional Government Pleader would submit that the Government has announced "Samadhan Scheme" in G.O.Ms.No.189, Commercial Taxes and Registration (J1) Department, dated 29.12.2017. As per the Government Order, the appeals pending before the High Court as on 08.06.2017 are also covered for considering the remission of stamp duty.

6. Considering the submission made, a direction is issued to the 2nd respondent/ Inspector General of Registration, Chennai, to consider the appeal filed by the appellant for remission of stamp duty on merits.

7. With the above directions, this Civil Miscellaneous Appeal is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant 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 Section Officer,
V.R.Section,
High Court, Madras. (2 copies)

+1 CC TO The government Pleader SR.NO.8570

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NMI(CO)
RMP(23/03/2018)