IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.06.2018

CORAM:

THE HONOURABLE MR.JUSTICE N.SESHASAYEE

C.M.A.No.2579 of 2015
and
M.P.No.1 of 2015

1. S.Ramakrishna Rao
2. S.Govinda Rao
3. Thara Kesava Rao .. Appellants/Appellants

Vs.

1. The Chief Controlling
   Revenue Authority-Cum-
   Inspector General of Registration,
   Santhome High Road,
   Chennai-600 028.

2. The District Registrar (Administration),
   Central Chennai,
   Chennai.

3. The Sub-Registrar,
   Office of the Sub-Registrar,
   Ashok Nagar,
   Chennai-600 083. .. Respondents/Respondents

Prayer :
Civil Miscellaneous Appeal filed under Section 47A(10) of the Indian Stamp Act against the order of Chief Controlling Revenue Authority-Cum-Inspector General of Registration, Chennai, dated 21.01.2015 in proceedings No.1626/P1/2015 in confirming the order of the District Registrar (Administration) dated 29.10.2014 in proceedings No.3240/A1/2013.

For Appellants : Mr.A.Muthukumar

For Respondents : Mr.T.M.Pappiah
(Special Government Pleader)

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

JUDGMENT

This appeal is filed challenging the order of the Chief Controlling Revenue Authority-Cum-Inspector General of Registration, Chennai, dated 21.01.2015.

2. This case has a very short scope: The appellants had executed a gift deed dated 17.06.2013 in favour of the Chennai Metropolitan Development Authority. No Stamp Duty was paid on it because according to the appellants any such gift in favour of the local body is exempted from the payment of Stamp Duty vide G.O.Ms.No.486, Commercial Taxes and Religious Endowments Department, dated 05.11.1997. The District Registrar however treated this as a Deed of Exchange and required the appellants to pay Stamp Duty on the same. The appellants took the matter in successive appeal upto the Chief Controller, Stamps and failed.

3. The learned counsel for the appellants would now contend that the earlier Government Order in G.O.Ms.No.486, Commercial Taxes and Religious Endowments Department, dated 05.11.1997 Gift was exempted from payment of Stamp Duty which is again reiterated in G.O.(Ms).No.56 dated 29.06.2017.

4. Mr.T.M.Pappiah, the learned Special Government Pleader concurred the statement made by the learned counsel for the appellants.

5. Recording the above said submissions, this Court allows this Civil Miscellaneous Appeal and set aside the order of the Chief Controlling Revenue Authority-Cum-Inspector General of Registration, Chennai, dated 21.01.2015 in proceedings No.1626/P1/2015 confirming the order of the District Registrar (Administration) dated 29.10.2014 in proceedings No.3240/A1/2013. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

ssn

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

To:

1. The Chief Controlling
   Revenue Authority-Cum-
   Inspector General of Registration,
   Santhome High Road,
   Chennai-600 028.

2. The District Registrar (Administration),
   Central Chennai,
   Chennai.

3. The Sub-Registrar,
   Office of the Sub-Registrar,
   Ashok Nagar,
   Chennai-600 083.

+1cc to Mr.A.Muthukumar, Advocate, S.R.No.35785

C.M.A.No.2579 of 2015
and
M.P.No.1 of 2015

mr(co)
cs/27/06/18

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/