IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2018

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

C.M.A.NO.253 OF 2014
AND MP NOS.1 AND 2 OF 2014

P.Settu ... Appellant

Vs.

1.The Tamil Nadu Chief Controlling Revenue Authority
cum the Inspector General of Registration
Santhome, Chennai - 600 028.

2.District Registrar
Cuddalore District
Cuddalore.

3.The Special Deputy Collector (Stamps)
Cuddalore.

4.The Sub Registrar
Cuddalore. ... Respondents

PRAYER: Civil Miscellaneous Appeal filed under Section 47-A(10) of Indian Stamp Act, 1899, against the order dated 21.12.2012 (signed on 10.01.2013 and received on 11.02.2013) passed in Pa.Mu.No.44162/N3/2008 on the file of the Tamil Nadu Principal Revenue Controller Cum Inspector General of Registration, Chennai.

For Appellant :Ms.R.Meenal
For Respondents :Ms.A.Madhumathi
Additional Government Pleader

J U D G M E N T

This Civil Miscellaneous Appeal is preferred against the order passed by the first respondent / Inspector General of Registration, dated 21.12.2012.

2. The appellant is the purchaser of the property and presented the document for registration, which was registered as document No.1994 of 2007. The Sub Registrar referred it for determination of market value to the third respondent under

Section 47-A(1) of the Indian Stamp Act, 1899. The third respondent has fixed the value at Rs.8,500/- per cent and demanded deficit stamp duty and registration charges. Against the order of the third respondent, the appellant preferred an appeal to the first respondent, in which, order was passed on 21.12.2012. The appellant, challenging the said order on the grounds of violation of Rule 11-A of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968, and principles of natural justice, preferred the present Civil Miscellaneous Appeal.

3. According to the appellant, the land in question is an agricultural land and the respondents have not considered the guideline value, but fixed the market value, without any basis and thus, sought to set aside the order of the first respondent.

4. The learned Additional Government Pleader would contest that the land in question was considered as an agricultural land and after considering its location, usage and value, the first respondent has determined a reasonable value and therefore, the order passed by the first respondent does not require any interference.

5. Heard the submissions made on either side and perused the materials available on record.

6. On a perusal of the impugned order, it is seen that the first respondent has relied on the report of the District Registrar (Administration) Cuddalore and arrived at the market value. It has been decided in various cases that the District Registrar and Officials under Registration Act, are not the authorities under the Indian Stamp Act. The first respondent, decided the value on the basis of the report of the District Registrar, who is not an authority under the statute. Therefore, the order passed by the first respondent is not sustainable in law. Further, under Rule 11-A of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968, there are certain procedures laid down. As per Rule 11-A, the appellate authority before deciding an appeal shall adhere to the mandatory procedure of issuing notice of site inspection to the parties and arrive at a finding. But, in this case, those procedures have not been followed by the first respondent. Therefore, this Court is of the view that the order passed by the first respondent is contrary to Rule 11-A of the Rules.

7. In such circumstances, the order dated 21.12.2012 passed in Pa.Mu.No.44162/N3/2008 by the first respondent is set aside and the matter is remitted back to the first respondent for fresh consideration. This exercise shall be completed by the first respondent, within a period of two months from the date of receipt of a copy of this order.

8. The Civil Miscellaneous Appeal is disposed of in the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

TK
To

1.The Tamil Nadu Chief Controlling Revenue Authority
cum the Inspector General of Registration
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Chennai - 600 028.

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Cuddalore District
Cuddalore.

3.The Special Deputy Collector (Stamps)
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Cuddalore.

+1 CC to The Spl. Govt. Pleader sr 8578
+1 CC to Ms.R.Meenal , Advocate sr 8199(31/05/2018)

C.M.A.NO.253 OF 2014

SP(16/04/2018)