IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :: 29-01-2018

CORAM

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

C.M.A.No.1905 OF 2009
and
MP.No.1 of 2009

S.Bhaskar ... Appellant

-vs-

1.Chief Controlling Revenue Authority-cum-
The Inspector General,
Department of Registration (Stamps),
Santhome,
Chennai - 600 028.

2.The Special Deputy Collector (Stamps),
Collectorate,
Vellore Town.

3.The Deputy Inspector General,
Department of Registration,
Collectorate,
Vellore.

4.The District Registrar,
Vellore District.

5.The Sub-Registrar,
Gudiyatham,
Vellore District. ... Respondents

Appeal against the order, dated 21.05.2009, passed in No.10770/N3/07, on the file of Chief Controlling Revenue Authority, Chennai, confirming the order, dated 11.02.2002, passed in No.CPN/3210/2001/GDM, on the file of Special Deputy Collector (Stamps), Vellore.

For appellant : Mr.K.A.Ravindran

For respondents : Mr.Venkadesh Kumar,
Govt.Advocate (CS)

JUDGMENT

Aggrieved over the order passed by the Chief Controlling Revenue Authority, Chennai, dated 21.05.2009, the appellant is before this Court.

2. According to the appellant, he purchased the property and registered the same for a sum of Rs.50,000/-, which was approximately at around Rs.5/- per sq.ft., whereas, the second respondent-District Revenue Officer redetermined the value at Rs.37.70 ps. per sq.ft.; against which, he preferred an appeal to the first respondent under Section 47-A (5) of the Indian Stamp Act,1899; whereupon, the first respondent enhanced the value from Rs.37.70 ps. to Rs.40/- per sq.ft. In similar circumstances, this Court, in the case of Rajendran v. Inspector General of Registration, 2012 (3) CTC 589, has held that on an appeal preferred by the land owner, the appellate authority, namely, the Inspector General of Registration cannot enhance the market value, and it is open to him to scrutinise the correctness of the order passed by the District Revenue Officer. It is also held therein that the appellate authority can enhance the value only when an appeal is preferred on behalf of the Government.

3. The paramount contention of the learned counsel for the appellant is that the appellant shall not be burdened with 2% per annum interest, which will go over and above the market value.

4. The learned Government Advocate would submit that the appellant had already preferred W.A.No.189 of 2007 and the same was dismissed; that after considering the writ proceedings on the file of this Court only, the first respondent has passed the impugned order; and, therefore, the contention of the appellant is not sustainable. However, he would further submit that the Government has now announced Samadhan Scheme in G.O.Ms.No.189, Commercial Taxes and Registration (J1) Department, dated 29.12.2017; as per Clause ((5) of the Notification issued in the Appendix to the G.O., the cases pending in appeal under Section 4 (A) (10) of the Act before the High Court as on 08.06.2017 are also covered by the Scheme; and, therefore, it is open to the appellant to avail the benefits.

5. I have considered the rival submissions.

6. As contended by the learned counsel for the appellant, the order passed by the first respondent is contrary to the judgment of this Court in Rajendran's case, referred to above. However, without going into merits, the matter is remitted to the first respondent for fresh consideration under

Samadhan Scheme, mentioned above.

7. Civil Miscellaneous Appeal is disposed of, with a direction to the first respondent to consider the case of the appellant under Samadhan Scheme, within a period of three months from the date of receipt of a copy of this order, for which, the appellant is entitled appear before the first respondent and present his case. No costs. Consequently, the connected M.P.No.1 of 2009 is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

dixit

To

1. Chief Controlling Revenue Authority,
Santhome,
Chennai.

2. The Special Deputy Collector (Stamps),
Collectorate,
Vellore Town.

3. The Deputy Inspector General,
Department of Registration,
Collectorate,
Vellore.

4. The District Registrar,
Vellore District.

5. The Sub-Registrar,
Gudiyatham,
Vellore District.



+1cc to Mr.K.A.Ravindran, Advocate, S.R.No.6428
+1cc to the Government Pleader, S.R.No. 6556

C.M.A.No.1905 OF 2009

RJ(CO)
CS/06/04/18