IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.01.2018

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

C.M.A.No.197 of 2009

N.Hyder Ali ... Appellant

Vs.

1. The Sub-Registrar of Sowcarpet,
Office of the Sub-Registrar of Sowcarpet,
Chennai - 600 108.

2. The Inspector General of Registration
and the Principal Controller of Revenue
Government of Tamil Nadu,
Chennai - 600 028.

3. The District Revenue Officer (Stamp),
Chennai Collectorate,
Chennai - 600 001. ... Respondents

Respondent 2 & 3 Impleded Vide Court order dated 12/02/2017 made in CMP 19555/17 in CMA 197/2009.

Prayer : Civil Miscellaneous Appeal filed under Section 47-A (10) of the Indian Stamp Act, 1899 against the order of the Inspector General of Registration and the Principal Controller of Revenue, Government of Tamil Nadu, Chennai - 600 028 dated 17.11.2008 made in his proceedings in Pa.Mu.No.46445/N1/04 confirming thereby the order of the District Revenue Officer (Stamps), Chennai Collectorate, Chennai - 600 001 dated 14.07.2004 made in his proceedings in Na.Ka.Si.Pa.No.7/2004.

For Appellant : Mr.S.M.Hameed Hohideen

For Respondents : Mr.M.Venkadesh Kumar
Government Advocate (C.S)

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J U D G M E N T

Aggrieved over the order passed by the 2nd respondent/Chief Controlling Revenue Authority-cum-Inspector General of

Registration, Chennai, the appellant has come before this Court with this Civil Miscellaneous Appeal.

2. The appellant had obtained the guideline value of the property under the Right to Information Act, 2005. On 08.11.2003, the guideline value was informed to him as Rs.2,304/- per sq.ft. for the property situated in Pedariyar Koil Street, Muthiyalpet, Chennai. On the basis of information given by the 2nd respondent, the appellant presented the document. But, on 23.02.2004, the appellant was issued with Form-I notice under Rule 4 of Tamil Nadu Stamp (Prevention of under Valuation of Instruments) Rules, 1968, by the District Revenue Officer (Stamps), Chennai/3rd respondent. Thereafter, the appellant submitted his objections and Form-II notice under Rule 6 was issued on 30.06.2004 by the 3rd respondent. Aggrieved over the order passed by the 3rd respondent, the appellant has filed an appeal before the 2nd respondent/Chief Controlling Revenue Authority-cum-Inspector General of Registration, Chennai. The 2nd respondent has confirmed the order passed by the 3rd respondent/District Revenue Officer (Stamps), Chennai, and rejected the appeal filed by the appellant. Again, the appellant made an application under the Right to Information Act, wherein, he was informed that the guideline value as Rs.2,575/- per sq.ft. for Pedariyar Koil Street. Thereafter, the appellant preferred an appeal before this Court.

3. The grievance of the appellant is that the 3rd respondent has issued a show cause notice under Rule 4, demanding the market value at Rs.2,304/- per sq.ft. On the other hand, while the 2nd respondent passing the order under Rule 6, had redetermined the market value of Rs.2,575/- per sq.ft, which is over and above than the amount stated in the notice issued under Rule 4 on the information given by the 2nd respondent on 02.12.2003. Therefore, the demand made by the 3rd respondent and confirming the same by the order passed by the 2nd respondent is without application of mind and illegal.

4. During the pendancy of this appeal, the Government by its G.O.Ms.No.189, Commercial Taxes and Registration (J1) Department, dated 29.12.2017 has announced "Samadhan Scheme" for pending cases for redetermination of market value under Sections 47-A(1), 47-A(3), 47-A(5), 47-A(6), 47-A(10) and 19-B(4) of the Indian Stamp Act, 1899. As per the Scheme, the cases pending before this High Court by way of appeal under Section 47-A(10) as on 08.06.2017 were also covered.

5. The learned counsel appearing for the appellant would submit that the appellant has already paid the differential stamp duty demanded by the 3rd respondent and got document released.

6. Therefore, in view of the "Samadhan Scheme" issued by the Government, the appellant prefers to agitate the issue before the authorities under the Schemes.

7. Considering the submission made, the matter is remitted back to the Chief Controlling Revenue Authority-cum-Inspector General of Registration, Chennai, pertaining remission of stamp duty as per G.O.Ms.No.189, Commercial Taxes and Registration (J1) Department, dated 29.12.2017, and the same shall be decided within a period of three months from the date of receipt of a copy of this order.

8. With the above directions, this Civil Miscellaneous Appeal is disposed of. No costs.

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.

+1cc to Mr.S.M.Hameed Mohideen, Advocate, S.R.No.6176

C.M.A.No.197 of 2009

RRK(10/04/2018)