IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.01.2018

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

C.M.A.No.2407 of 2009

1. A.Muthu
2. M.Ranganathan
3. M.Manickam ... Appellants

Vs.

1. The Tamilnadu Chief Revenue Controlling Officer and Inspector General of Registration, 20, Santhome High Road, Chennai - 600 028.

2. The District Revenue Officer (Stamps), Chennai.

3. The Sub-Registrar, Bhavani. ... Respondents

Prayer :

Civil Miscellaneous Appeal filed under Section 47-A of the Indian Stamp Act, 1899 read with Rule 9(5)(A) of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968, against the order dated 06.07.2009 made in Mu.Mu.15034/N2/09 passed by the The Tamilnadu Chief Revenue Controlling Officer and Inspector General of Registration, Chennai.

For Appellants : Mr.N.Manokaran

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

J U D G M E N T

This appeal is directed against the rejection of the appeal filed before the 1st respondent, the Tamilnadu Chief Revenue Controlling Officer and Inspector General of Registration, Chennai.

2. According to the appellants, the order passed by the 2nd respondent, the District Revenue Officer (Stamps), Coimbatore, dated 31.08.2005 was served on them only on 06.07.2009. They have filed an appeal within 60 days from thereon. But, the 1st

respondent refused to entertain the appeal as it was beyond the period of limitation as per Rule 9(a)(c) and Rule 9(2) of Tamil Nadu Stamp (Prevention of under Valuation of Instruments) Rules, 1968.

3. The learned counsel appearing for the appellants would rely on the judgment of this Court in the case of Santhi Ramakrishnan Vs. Inspector General of Registration, Chennai and others reported in (2009) 1 MLJ 792, wherein it has been held that the limitation shall be counted from the date of service of the impugned order. In the instant case, the appellants were served the impugned order only on sending representation to the authorities.

4. Pursuant to the representation dated 29.01.2009, the order copy was served on 26.02.2009 and the appeal was filed on 20.03.2009, therefore, it is within the period of limitation. It is well settled that the substantial justice shall be rendered on merits rather than dismissing the case on technicalities.

5. This Court has also decided that the limitation period shall be counted from the date of service of the impugned order. In such circumstances, the 1st respondent is directed to entertain the appeal preferred by the appellants dated 20.03.2009 and pass the orders on merits within a period of one month from the date of receipt of a copy of this order.

6. With the observations and directions, this Civil Miscellaneous Appeal is allowed. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

The Tamilnadu Chief Revenue Controlling
Officer and Inspector General of Registration,
20, Santhome High Road, Chennai - 600 028.

+1cc to Mr.N.Manokaran, Advocate, S.R.No.3532
+1cc to the Government Pleader, S.R.No.3168

C.M.A.No.2407 of 2009

EV(CO)
CS/05/04/18