

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :: 29-01-2018

CORAM

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

C.M.A.No.870 OF 2009

Kumara Guru Gowrappan  
rep.by its Power Agent K.Gowrappan ...

Appellant

-VS-

- 1.The District Registrar,  
Office of the District Registrar,  
Chennai Central, Royapettah,  
Chennai - 600 014.
- 2.The Sub-Registrar,  
Mylapore Registration District,  
Mylapore,  
Chennai-600 004.
- 3.The District Revenue Officer (Stamps),  
Collector's Office,  
5<sup>th</sup> Floor, 1<sup>st</sup> Line Beach,  
Rajaji Salai,  
Chennai-600 001.
- 4.The Chief Revenue Controller  
and Inspector General of Registration,  
Santhome High Road,  
Chennai-600 004.

Respondents

Appeal against the order, dated 24.11.2008, passed in proceedings No.21366/N5/2008, on the file of Chief Controlling Revenue Authority and Inspector General of Registration, Chennai.

For appellant : Ms.S.V.Supraja

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

JUDGMENT

The appellant challenges the order of fourth respondent, namely, Inspector General of Registration, dated 24.11.2008, aggrieved over the enhancement of market value of the property.

2. According to the appellant, the third respondent should have passed the order within three months from the date

of first notice; and while the first notice was issued on 14.01.2008, the final order was passed only on 21.04.2008; the third respondent ought to have passed the order on or before 14.04.2008 and, therefore, it is violative of Rule 7 of Tamil Nadu Stamps (Prevention of Undervaluation of Instruments) Rules, 1968, in short, "the Rules". Secondly, while the appeal is preferred by the appellant, the fourth respondent should not have enhanced the market value of the property, as if the appeal was preferred by the Government. Therefore, he seeks to set aside the impugned order.

3 Learned Government Advocate would submit that on 11.09.2007, a circular came to be issued, wherein, it was decided to redetermine the market value of the property and apply the same thereafter; accordingly, the rate was fixed at Rs.10,245/- per sq.ft.; under Rule 4, Form-I, the authorities have issued proper notice and, after hearing the appellant, have passed the order, and, therefore, the order passed by the authority is sustainable in law. He would further submit that the Government has announced Samadhan Scheme in G.O.Ms.No.189, Commercial Taxes and Registration (J1) Department, dated 29.12.2017, wherein, the appeals pending before the High Court as on 08.06.2017 under Section 47-A (10) of the Indian Stamp Act, 1899, in short, "the Act", are also covered; and, therefore, it is open to the appellant to approach the authority to avail the benefits of the Scheme.

4. Heard the rival submissions.

5. As contended by the learned counsel for the appellant, the third respondent has not passed orders within the time stipulated under Rule 7 of the Rules. In similar circumstances, this Court in *Rajendran v. Inspector General of Registration*, 2012 (3) CTC 589, has held that Inspector General of Registration cannot enhance the market value under Section 47-A (5) of the Act. Such a power is available to him only when an appeal is preferred by the Government, but, not on the appeal preferred by the individual.

6. Considering the legal position, the order impugned, passed by the first respondent, is set aside, as it violates Rules 7 and 11-A of the Rules, and the matter is remitted back to the fourth respondent for fresh consideration, conforming to Rules 7 and 11-A of the Rules. However, it is open to the appellant to avail the benefits of Samadhan Scheme, mentioned above, and, if he is not so satisfied, to avail further legal course in the manner known to law.

7. Civil Miscellaneous Appeal is ordered accordingly.  
No costs.

Sd/-

Asst.Registrar (CS II )

/true copy/

Sub Asst. Registrar

To

1.Chief Controlling Revenue Authority and  
Inspector General of Registration,  
Santhome,  
Chennai.

2.The Sub-Registrar,  
Mylapore Registration District,  
Mylapore,  
Chennai-600 004.

3.The District Revenue Officer (Stamps),  
Collector's Office,  
5<sup>th</sup> Floor, 1<sup>st</sup> Line Beach,  
Rajaji Salai,  
Chennai-600 001.

4.The District Registrar,  
Office of the District Registrar,  
Chennai Central, Royapettah,  
Chennai - 600 014.

5.The Section Officer,  
VR Section,  
High Court,  
Madras.

+ 1 cc to M/s.R.Parthasarathy, Advocate,SR.6736

+ 1 cc to The Special Govt.Pleader, SR.6551

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nr 09/04/2018

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