

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.01.2018

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

C.M.A.Nos.544 and 545 of 2006

Balathandayuth Deekshthar

... Appellant/Appellant
in both CMA

Vs.

1. The Chief Controlling Revenue Authority/
Inspector General of Registration,
100, Santhome High Road,
Chennai - 600 028.

2. The Special Deputy Collector (Stamps),
Cuddalore. ... Respondents/Respondents
in both CMA

Prayer in C.M.A.No.544 of 2006: Civil Miscellaneous Appeal filed under Section 47-A (10) of the Indian Stamp Act, 1899, against the order dated 17.11.2005 made in Nos.61678/N3/05 passed by the Chief Controlling Revenue Authority/Inspector General of Registration, Chennai confirming that of the second respondent dated 17/05/2002 made in CP No.3896/2000-01.

Prayer in C.M.A.No.545 of 2006: Civil Miscellaneous Appeal filed under Section 47-A (10) of the Indian Stamp Act, 1899, against the order dated 29.11.2005 made in Nos.61679/N3/05 passed by the Chief Controlling Revenue Authority/Inspector General of Registration, Chennai that of the second respondent dated 17.05.2002 made in CP.No.2702/2000-01.

For Appellant : Mr.C.Guna Sekaran

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

C O M M O N J U D G M E N T

These Civil Miscellaneous Appeals have been filed against the order of rejection of appeal by the The Chief Controlling Revenue Authority-cum- Inspector General of Registration, Chennai.

2. The appeal filed for redetermination of the market value by the appellant was rejected as barred by limitation as it was filed after a period of three months. However, the learned counsel appearing for the appellant would submit that the appellant received the order dated 17.05.2005 passed by the Special Deputy Collector (Stamps), Cuddalore, through a letter of the Sub-Registrar, Chidambaram, on 17.09.2005. Thereafter, from the receipt of the order copy, the appellant has preferred the appeal before the 1st respondent within a period of two months.

3. The learned counsel appearing for the appellant would vehemently argue that no notice under Section 47-A of the Tamil Nadu Stamp (Prevention of under Valuation of Instruments) Rules, 1968, was served on the appellant and without any information, the orders were passed and only on the legal notice issued by the appellant, the Sub-Registrar, Chidambaram, has communicated the xerox copies of the orders. Because of that reason, the appellant could not prefer the appeal in time.

4. I have heard the learned counsel appearing for both parties.

5. The reasons assigned by the appellants are very plausible. Instead dismissing the appeal on technical grounds, it is always better to dispose it on merits to achieve substantial justice. The impugned orders passed by the 1st respondent in proceedings Nos.61678/N3/05 and 61679/N3/05, dated 17.11.2005 and 29.11.2005, respectively, are hereby set aside.

6. The learned Government Advocate would submit that the copy of G.O.Ms.No.189, Commercial Taxes and Registration (J1) Department, dated 29.12.2017, wherein, the Government has announced "Samadhan Scheme" is to be in force for three months, and according to him, the pending cases as on 08.06.2017 will be considered by the appropriate authorities and remission of stamp duty will also be given.

7. In view of the submission made by the learned Government Advocate, this matter is remitted back to the 1st respondent/Chief Controlling Revenue Authority-cum-Inspector General of Registration, Chennai, for considering the issue as per the conditions laid down in the "Samadhan Scheme" after numbering the appeal filed by the appellant.

8. With the above directions, these Civil Miscellaneous Appeals are disposed of. No costs.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

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To

The Chief Controlling Revenue Authority/
Inspector General of Registration,
Santhome High Road,
Chennai - 600 028.

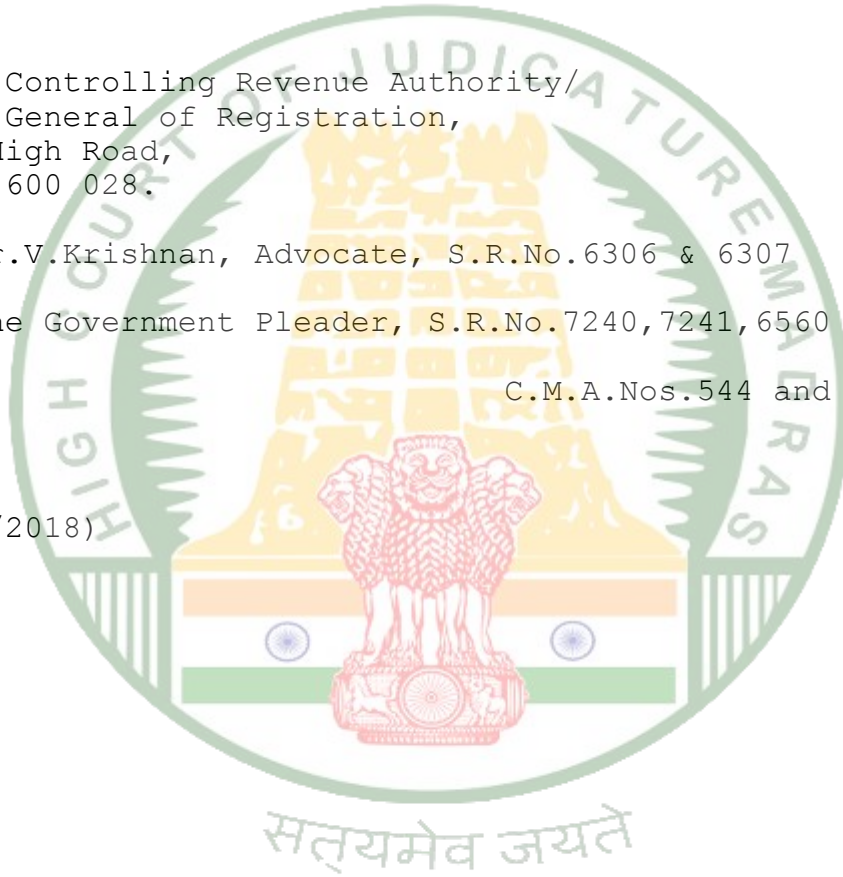
+2cc to Mr.V.Krishnan, Advocate, S.R.No.6306 & 6307

+1cc to the Government Pleader, S.R.No.7240,7241,6560

C.M.A.Nos.544 and 545 of 2006

SJ(CO)

RRK(11/04/2018)



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