BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.07.2018

CORAM

THE HONOURABLE MRS.JUSTICE J.NISHA BANU

C.M.A(MD).No.379 of 2016

C.Kamalaraj ... Appellant/Petitioner

Vs.

1. The Chief Controlling Revenue Authority cum Inspector General of Registration, No.100, Santhome High Road, Chennai -28.

2. The Special Deputy Collector of Stamps, Tirunelveli. ... Respondents / Respondents

PRAYER:- Appeal filed under Section 47(A)(10) of the Indian Stamp Act, 1899, against the order in Pa.Mu.No.45085/N5/N4/2015, dated 24.03.2016 of the Chief Controlling Revenue Authority cum Inspector General of Registration, No.100, Santhome High Road, Chennai -28, confirming the order in X.4/643/2013, dated 03.10,2013 of the second respondent, the Special Deputy Collector of Stamps, Tirunelveli.

For appellant : Mr.C.Godwin
For respondents : Mr.M.Murugan, Government Advocate

JUDGMENT

The appellant had purchased a land in Survey Nos.525 and 526, Ponmanai Village, Tirunelveli and registered the same. Since it was not sufficiently stamped, a proceeding under Section 47(A) of the Indian Stamp Act was initiated and the second respondent / Special Deputy Collector of Stamps, Tirunelveli, vide order dated 03.10.2013, directed the appellant to pay a sum of Rs.6,62,490/- as deficit stamp duty. Challenging the said order, the appellant has filed an appeal before the first respondent / the Chief Controlling Revenue Authority, Chennai. The first respondent has rejected the appeal on the ground of limitation. Questioning the said orders, the appellant is before this Court.

2. When the matter came up for hearing on 09.07.2018, the learned counsel for the appellant submitted that the order passed by the 2nd respondent was not communicated to the appellant and

that after receiving the said order through RTI, he has filed the appeal and therefore, the delay has occurred. Hence, this Court directed the learned Government Advocate to produce the acknowledgement as to the service of the impugned order to the appellant.

3. Today, when the matter is taken up for hearing, learned Government Advocate appearing for the respondents, on instructions, fairly submitted that a perusal of the record with photographs would show that the land is not a cultivable land and therefore, if the matter is remanded to the second respondent, it will be considered afresh. Recording the said submission, the order of the first and second respondents are set aside and the matter is remanded back to the file of the second respondent for fresh consideration and to pass appropriate orders within a period of three months from the date of receipt of a copy of this judgment.

4. This Civil Miscellaneous Appeal is accordingly allowed. No costs.

Sd/-
Assistant Registrar(w)

/True Copy/

Sub Assistant Registrar(CS-III)

To

1. The Chief Controlling Revenue Authority cum
   Inspector General of Registration,
   No.100, Santhome High Road,
   Chennai -28.

2. The Special Deputy Collector of Stamps,
   Tirunelveli.

+1cc to Mr.C.Godwin, Advocate Sr.No.73184
+1cc to Spl.Government Pleader Sr.No.73278

GCG

VB/PN/SAR3/27.07.2018/2P/5C

Judgment in
C.M.A(MD).No.379 of 2016
16.07.2018