IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.11.2019

CORAM:

THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

C.M.A.Nos.2552 & 2594 of 2015
and
M.P.Nos.1 & 1 of 2015

M.Vijayakumar ... Appellant
(in C.M.A.No.2552 of 2015)

M.Chinnachamy ... Appellant
(in C.M.A.No.2594 of 2015)

.Vs.

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

2. The Special Deputy Collector (Stamps),
District Collector's Office,
Erode District.

3. The Sub Registrar,
Sathyamangalam Sub Registrar Office,
Sathyamangalam,
Erode District. ...Respondents
(in both C.M.As)

COMMON PRAYER: Civil Miscellaneous Appeals filed under Section 47-A(10) of Indian Stamp Act, 1989, to set aside the order made in Letter No.30178/U1/09, dated 08.12.2010, communication dated 08.07.2015 on the file of the Chief Revenue Controlling Authority-cum-Inspector General of Registration.

For Appellants : Mr.M.Purushothaman
(in both C.M.As)

For Respondents: Mr.T.M.Pappiah
Special Government Pleader
(in both C.M.As)

COMMON JUDGMENT

These Civil Miscellaneous Appeals have been filed against the order passed by the Chief Revenue Controlling Authority-cum-Inspector General of Registration dated 08.12.2010.

2. When the matter was argued in length, the learned counsel appearing for the appellants and the learned counsel appearing for the respondents submitted that after some negotiation, the appellants herein filed a memo dated 22.11.2019, i.e. today and stated that the orders dated 08.12.2010 were communicated belatedly by the respondents demanding enhancement of the stamp duty. However, the appellants prayed that they have agreed to pay the enhanced stamp duty alone and not any interest for the belated communication, which, according to them is not their default.

3.Accordingly, this Court is of the view that the order dated 08.12.2010 passed by the Inspector General of Registration has not been informed to the concerned parties, viz., the appellants herein in time and the orders were signed by the authorities on 23.12.2010 and the same was communicated to the parties only on 08.07.2015. Hence, this Court is of the view that the appellants has agreed to pay the enhanced stamp duty, there cannot be any claim of interest for the belated communication of the orders. Hence, as agreed by the appellants herein, the appellants are directed to pay the enhanced stamp duty as demanded by the respondents within a period of eight weeks from the date of receipt of a copy of this order.

4.Accordingly, these Civil Miscellaneous Appeals stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

s/d-
Assistant Registrar(CS VI)

True Copy

Sub-Assistant Registrar

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

2.The Special Deputy Collector (Stamps),
District Collector's Office,
Erode District.

3.The Sub Registrar,
Sathyamangalam Sub Registrar Office,
Sathyamangalam,Erode District.

+1 CC to Mr.M.Purushothaman, Advocate sr 97918
+1 CC to Govt. Pleader sr 98430.

AD(CO)
SP(22/01/2020)