IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 10.04.2019

CORAM
THE HON'BLE MR.JUSTICE M.GOVINDARAJ

CMA NO.1613 OF 2016
AND
CMP NOS.12509 AND 12510 OF 2016

S.Muthukrishnan ... Appellant

Vs.

1.The Inspector General of Registration
Santhome High Road,
Mylapore,
Chennai - 600 004.

2.The District Revenue Officer (Stamps)
Coimbatore District.
Coimbatore. ...Respondents

PRAYER: Civil Miscellaneous Appeal filed under Section 47(A) of Indian Stamp Act, 1899, against the order dated 17.05.2016 made in Pa.Mu.No.15480/N2/2016 on the file of the Inspector General of Registration, Chennai.

For Appellant : Mr.M.Sriram

For Respondents : Mr.T.M.Pappiah
Special Government Pleader

J U D G M E N T

This Civil Miscellaneous Appeal is filed against the order dated 17.05.2016 passed in Pa.Mu.No.15480/N2/2016 by the Inspector General of Registration, Chennai.

2. The appellant is the land owner. He purchased a piece of agricultural land measuring about 1 acre and 80 cents vide Document No.3450/2013 and the same was registered before the Sub Registrar, Coimbatore. The Sub Registrar has referred the document for determination of market value, to the second respondent. The second respondent has identified the nature of property as agricultural land and remarked that on considering the guideline value, the agricultural land fetched Rs.55-65 Lakhs per acre. He would further observe that there are some other special types of lands fetching Rs.1 Crore 75 Lakhs per acre. Therefore, he fixed the market value at Rs.1 Crore 75 Lakhs. Aggrieved over the same, the appellant preferred an

appeal to the first respondent, who in turn relying on the report of the second respondent, confirmed the value at Rs.1 Crore 75 Lakhs and rejected the appeal preferred by the appellant. Challenging the same, the appellant is before this Court.

3. Heard the submissions made on either side and perused the materials available on record.

4. Obviously, the first respondent had relied on the report of the second respondent under Section 47-A(2)(3) of the Indian Stamp Act, 1899. Even though there is a clear finding that the property is an agricultural land, no specific details as to the market value for the disputed property or for the similar type of properties were provided. Further, while passing the order, the first respondent has grossly failed to adhere to the statutory requirements as contemplated under Rule 11-A of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968. In very many judgments, this Court has reiterated that the first respondent shall adhere to the principles of natural justice in terms of Rule 11-A Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968. It requires that the first respondent shall apply his mind after conducting a personal inspection of the property under notice to parties and after providing personal hearing shall determine the market value for the reasons recorded. In the instant case, the first respondent has not only failed to conduct inspection, as per Rule 11 -A of the above rules in compliance with the principles of natural justice, but also failed to answer the validity of the very reference of the registration officer without there being any reason for suspicion of undervaluation.

5. In such circumstances, without going into the merits of the matter, the impugned order, on the face of it, declared as illegal and liable to be set aside and accordingly, the order dated 17.05.2016 passed in Pa.Mu.No.15480/N2/2016 by the first respondent is set aside. Since it is the contention of the presentant of the document that the market value of the property on the date of registration is only Rs.65 Lakhs and the second respondent also found that similar type of property viz., agricultural land fetched market value of Rs.53 - 65 Lakhs, the first respondent should have conducted a personal inspection under notice to the appellant. Since the first respondent has failed to follow the procedure, this Court is inclined to remit the matter to the first respondent for fresh consideration.

6. Accordingly, the matter is remitted back to the first respondent and the first respondent shall issue notice to the appellant/land owner and conduct site inspection in their presence and after providing opportunity of personal hearing to the appellant to raise all the objections, taking into consideration the nature of the agricultural land on the date of

registration and also all other legal issues raised, shall pass reasoned orders, in accordance with law, within a period of three months from the date of receipt of a copy of this order. In the event the first respondent comes to a conclusion that the valuation made by the presentant of the document is correct, then the excess fee remitted by the appellant to the tune of Rs.14,50,525/- or the appropriate amount, shall be refunded within a period of one month from the date of passing of the order by the first respondent.

7. The Civil Miscellaneous Appeal is disposed of with the above observations and directions. No costs. Consequently, connected civil miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//
Sub Assistant Registrar

TK

To

1.The Inspector General of Registration
Santhome High Road,
Mylapore,
Chennai - 600 004.

2.The District Revenue Officer (Stamps)
Coimbatore District.
Coimbatore.

+1cc to Mr.M.Sriram, Advocate, S.R.No.36035
+1cc to the Government Pleader, S.R.No.36339

CMA NO.1613 OF 2016

PPA(CO)

RRS(07/08/2019)