

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 13.11.2019

CORAM:

THE HONOURABLE DR. JUSTICE G.JAYACHANDRAN

Writ Petition No.30114 of 2019
and
W.M.P.Nos.30069 and 30071 of 2019

RR Tanneries Limited,
44-45, 1st Floor, SIDCO Industrial Estate,
North Phase, Ambattur, Chennai - 98
rep.by its Director R.Rajashekar

Petitioner

Versus

1. The State of Tamil Nadu rep.by its
Secretary, Commercial Taxes & Registration Dept,
Ft.St.George, Chennai- 9.
2. The Inspector General of Registration,
Santhome High Road, Mylapore, Chennai-4.
3. The Sub-Registrar,
Tambaram Sub-Registrar Office,
Tambaram

Respondents

PRAYER:-Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari Mandamus, calling for the records relating to the guide line value fixed in respect of the petitioner's lands (sold in June 2013) in Survey Nos.15/4E, 15/5D, 15/6D, 15/8, 15/10A, 15/12, 15/9, 15/4F & 15/10B in Kaspapuram Village, Tambaram Taluk fixed at Rs.1,500/- per sq.ft retrospectively from 01.04.2012 published and uploaded in TNREGINIT website by the first and second respondents and quash the same.

For Petitioner .. Mr.Palani Selvaraj
For Respondents .. Mr.M.Thamizharasan,
Government Advocate

O R D E R

The petitioner herein had purchased/acquired agricultural lands admeasuring to the extent of 1 acre and 99 cents from various persons in Survey Nos. 15/4E, 15/5D, 15/6D, 15/8,

15/10A, 15/12, 15/9, 15/4F & 15/10B in Kaspapuram Village, Tambaram Taluk.

2. In the year 2013, the third respondent sold the land to one M.M.Builders for valid sale consideration. Since the property was purchased as agricultural land and sold as agricultural land and the same has been reflected in the Income Tax return filed by the petitioner and he has also claimed exemption for the same. While so, the Income Tax Department based on the entry found in the Web Portal of the Registration Department in the TNREGNIT claimed the guideline value property at the rate of 1500 sq.ft.

3. The grievance of the petitioner is that the guideline value of said land in the year 2012-2013 ought to have been estimated as an agricultural land in cent and not as a residential property in sq.ft. Due to erroneous entry of the guideline value giving retrospective effect for the value fixed on 23.03.2017, the petitioner is now put to irreparable loss facing huge tax liability, hence, he has filed the present Writ Petition seeking issuance of Writ of Certiorari directing the respondents to call for the records regarding the guideline value fixed in respect of the said property as on the day on which, he alienate the property and not as per the information provided in the Web Portal giving retrospective effect for the value fixed.

4. After notice, the learned Government Advocate appearing for the respondents on instruction submits that the guideline value of the subject property was fixed as Rs.1500/- sq.ft as on 23.03.2017 and the same was intimated to the I.G office Registration. But, due to same error, inadvertently the value was shown as on 01.04.2012 instead of 23.03.2017. Now, on the representation of the petitioner and on perusing the affidavit filed along with the Writ Petition, the Authorities have found the error crept and accordingly, the Sub-Registrar, Tambaram has requested the I.G of Registration and the District Registrar to rectify the error. The request has been communicated vide Letter No.681/2019, dated 29.10.2019.

5. In the light of the above development, it is suffice to direct the I.G of Registration to act upon the said request vide letter dated 29.10.2019 and rectify the error crept in the Website and display the correct value of the property by giving effect to their communication of the District Registrar dated 23.03.2017 with prospective effect and not with retrospect effect and display the correct market value of the property.

6. Accordingly, the Writ Petition is disposed of. No costs. Consequently, connected W.M.Ps are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

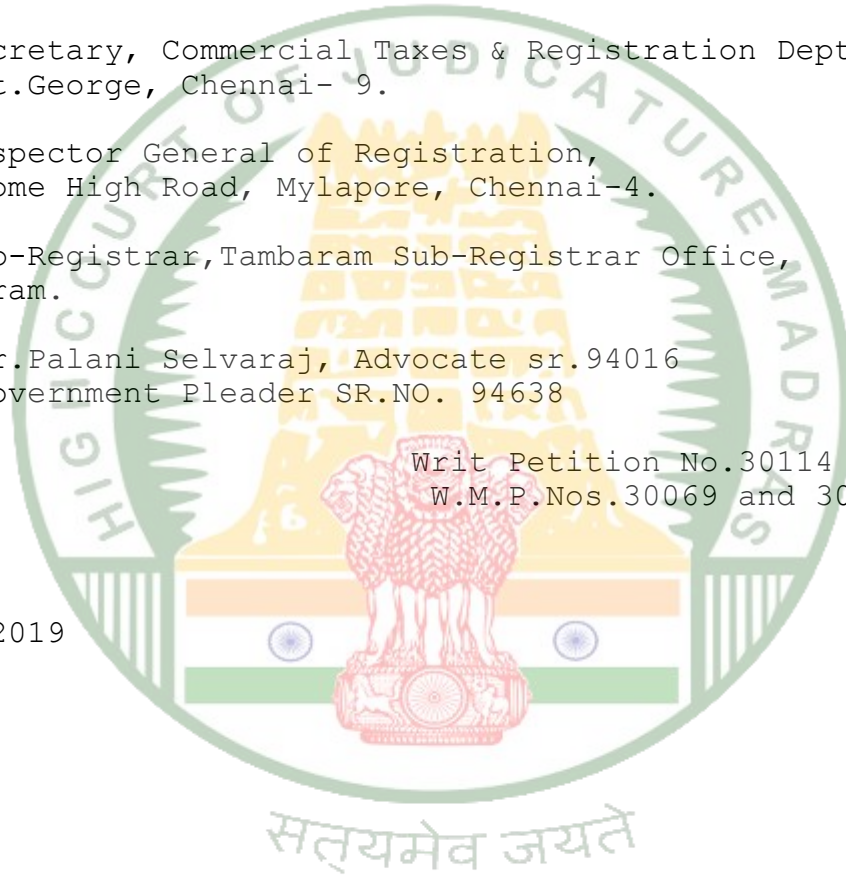
To

1. The Secretary, Commercial Taxes & Registration Dept,
Ft.St.George, Chennai- 9.
2. The Inspector General of Registration,
Santhome High Road, Mylapore, Chennai-4.
3. The Sub-Registrar,Tambaram Sub-Registrar Office,
Tambaram.

+1cc to Mr.Palani Selvaraj, Advocate sr.94016
+1cc to Government Pleader SR.NO. 94638

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In (co)
nr 13/12/2019



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