C.M.P.No.18543 of 2017 in C.M.A.No.SR80704 of 2017

T.RAJA, J.

This civil miscellaneous petition has been filed seeking to condone the delay of 140 days in filing the C.M.A.No.SR80704 of 2017 against the order dated 16.3.2017 passed in Letter No.28983/U1/13 by the Inspector General of Registration cum Chief Revenue Controlling Officer, Chennai.

2. Learned counsel for the petitioner submitted that when the Special Deputy Collector (Stamps), Salem had quantified the value at Rs.6,67,660/- for 2.22 ½ acres and demanded the deficit stamp duty of Rs.17,766/-, after deducting the stamp duty of Rs.35,650/- paid at the time of registration, the petitioner also paid the deficit stamp duty of Rs.17,766/- on 29.9.2007 and thereafter the original sale deed dated 12.7.2007 was also released. However, after six long years, the Inspector General of Registration cum Chief Revenue Controlling Officer, Chennai, the first respondent herein, arbitrarily exercising suo motu powers under Section 47-A(6) in Letter No.28983/U2/13 dated 26.6.2013, directed the petitioner to show cause within 21 days as to why action should not be taken to recover the deficit stamp duty at the rate of Rs.54/- per square feet. The said notice was received on 25.7.2013. Thereafter, the petitioner has also submitted her explanation on 29.7.2013 questioning the authority of the first respondent to initiate suo motu action after a lapse of five years. Therefore, it is

a fit case where the appeal deserves to be adjudicated by condoning the delay.

3. The submission made by the learned Special Government Pleader for the respondents that the first respondent has got power to initiate suo motu action even after six years, needs to be examined. Hence, the delay is condoned and the C.M.P.No.18543 of 2017 stands allowed.

25.06.2019

ss

T.RAJA, J.

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25.06.2019