

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 19.02.2020
CORAM:
THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN
Civil Miscellaneous Appeal No.2474 of 2019

1. Dr.P.B.Basheer
2. Shaheen Hashir
3. Suneed Hashir

... Appellants

vs.

1. The Inspector General of Registration,
100, Santhome High Road,
Santhome, Chennai.
2. The District Revenue Officer,
(Stamps), DRO Office,
Coimbatore.
3. The Sub-Registrar (Joint-1),
Sub-Registrar's Office,
Coimbatore.

... Respondents

Civil Miscellaneous Appeal filed under Section 47-A (10) of the Indian Stamp Act, 1899, praying to set aside the order dated 14.03.2017 passed by the 1st Respondent in Na.Ka.No.4090/N2/2017, confirming the order of the 2nd Respondent in Mu.Pa.No.1673/C/2012, dated 10.06.2013.

For Appellants : Mr.A.Shamsudeen Raja
For Respondents : Mr.T.M.Pappiah,
Special Government Pleader

J U D G M E N T

The present Appeal is directed against the order dated 14.03.2017 passed by the 1st Respondent in Na.Ka.No.4090/N2/2017, confirming the order dated 10.06.2013 passed by the 2nd Respondent in Mu.Pa.No.1673/C/2012.

2. When the matter is taken up for hearing, it is represented by the learned counsel for the Appellants that, the neighbouring Plot of the Appellants has been valued at Rs.160/- per sq. ft., and pursuant to the revision, it has been increased to Rs.195/- per sq. ft., however, the Appellants are agreeable to pay stamp duty at Rs.190/- per sq. ft. He further submitted that, the Respondents shall not have any claim with regard to interest and penalty.

3. Though, this Court is of the view that, this cannot be treated as a precedent, in view of the above submissions, the 1st Respondent/Inspector General of Registration, Chennai, is directed to re-calculate the stamp duty at Rs.190/- per sq. ft. and send the Calculation Statement to the Appellants, within a period of two weeks from the date of receipt of a copy of this order. On receipt of Calculation Statement from the Respondents at Rs.190/- per sq. ft., Appellants shall pay the amount specified therein, to the Respondents, either through Online/Cheque/Demand Draft/RTGS, within a period of four weeks. It is made clear that, the Respondents shall not have claim against the Appellants as regards interest and penalty.

4. The Civil Miscellaneous Appeal is disposed of accordingly. No costs. Consequently, connected C.M.P.No.11473 of 2019 is closed.

Sd/-

Assistant Registrar

// True Copy//

Sub Assistant Registrar

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To:

1. The Inspector General of Registration,
100, Santhome High Road,
Santhome, Chennai.
2. The District Revenue Officer,
(Stamps), DRO Office,
Coimbatore.
3. The Sub-Registrar (Joint-1),
Sub-Registrar's Office,
Coimbatore.

+1cc to Mr.A.Shamsudeen Raja, Advocate, SR.No.15084.
+1cc to Government Pleader, SR.No.15154.

C.M.A.No.2474 of 2019

SR(CO)
CSR: 13.03.2020