IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2020

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THE HONOURABLE MR.JUSTICE T.RAJA

CMA.NO.1186 OF 2020 AND
CMP.NOs.7402 and 7403 of 2020

M/s.Bharat Petroleum Corporation Limited,
No.1, Ranganathan Gardens,
Off.:11th Main Road,
Anna Nagar, Chennai-600 040. ... Appellant

-vs-

1. The Chief Revenue Control Authority and
Inspector General of Registration,
No.100, Santhome High Road, Chennai-600 028.

2.The District Revenue Inspector (Stamps),
District Collector Office,
Rajaji Salai, Chennai-600 001.

3.The Sub-Registrar,
Sub-Registrar Office, Central Madras,
Chennai. ... Respondents

Civil Miscellaneous Appeal filed against the order of the 1st respondent in Ref.No.Na.Ka.579215/N1/2017 dated 24.2.2020 confirming the order of the Deputy Collector (Stamps) dated 23.9.2003 made in Ref.Na.Ka.C.Pa.No.97/99 dated 23.9.2003 dismissing the stamp appeal filed by the appellant Corporation.

For Appellant : Mr.O.R.Santhana Krishnan

For Respondents: Mr.T.M.Pappiah, Spl.G.P.

J U D G M E N T

This Civil Miscellaneous Appeal has been directed against the impugned order dated 24.02.2020 passed by the Chief Revenue Control Authority and the Inspector General of Registration, thereby confirming the order of the Deputy Collector (Stamps) dated 23.9.2003 made in Ref.Na.Ka.C.Pa.No.97/99 dated 23.9.2003 dismissing the stamp appeal filed by the appellant Corporation.

2. Learned Counsel appearing for the appellant submitted that the appellant Corporation has purchased a property ad-measuring to an extent of 5,976 sq.ft. vacant land from one D.M.Rajan for a sale consideration of Rs.71,71,200/-. A sale deed was drawn on stamp papers for the value of Rs.9,32,256/- calculated at 13% of the sale price as applicable and the appellant presented the same for registration before the Sub-Registrar of Central Madras on 20.01.1997 with a requisite Registration Fee of Rs.71,745/-. The Sub-Registrar registered the sale deed by allotting P.No.8/97 and the sale consideration of Rs.71,71,200/- was duly ratified by the appropriate authority stating that there is no objection for transfer of the property in favour of M/s.Bharat Petroleum Corporation Limited and the said document was also re-numbered as 569/1999. Thereafter, when the appellant approached the Sub-Registrar Office, Central Madras, to get back the original sale deed, the Sub-Registrar refused to release the same, instead, the appellant Corporation was directed to pay additional stamp duty of Rs.1,16,532/- to get back the original instrument, failing which, the matter would be referred to the Deputy Collector (Stamps) for under-valuation of stamps.

3. Learned Counsel for the appellant further submitted that finally, the matter was referred to the Special Deputy Collector (Stamps), Chennai under Section 47-A(1) read with Rules 4 to 6 of the Tamil Nadu Stamps (Prevention of Under-Valuation of Instruments) Rules, 1968 for proper adjudication. Thereafter, the appellant was served with notice in Form No.1 under Rule 4 of the Rules for immediate payment of the deficit payment or else file objections within 21 days of such notice with supporting documents. The appellant Corporation made oral representations during the enquiry proceedings and finally, an order dated 23.09.2003 was passed by the District Revenue Inspector (Stamps), Chennai stating that the property-in-question is under valued to the extent of Rs.1,16,532/- and called upon the appellant to pay the said sum within two months, failing which interest at 2% will be levied. Aggrieved by the same, when appeal was filed before the Chief Revenue Control Authority and Inspector General of Registration, the 1st respondent herein on 01.12.2003, it was rejected on the ground of delay that it has not been filed within 60 days time from the date of the order instead of appreciating the fact that 60 days can be calculated only from the date of receipt of the order by the appellant Corporation. Therefore, when W.P.No.12171/2004 was filed, by order dated 13.09.2017, this Court while allowing the said writ petition, directed the 1st respondent to take up the appeal and decide the same within a period of one month from the date of receipt of the order on merits. Finally, the present impugned order has been passed on 24.02.2020 fixing Rs.1200/- as a guideline value per square feet for the property-

in-question payable by the appellant. Hence the present Civil Miscellaneous Appeal.

4. Learned Special Government Pleader appearing for the respondents submitted that the order impugned is literally a speaking order passed only in favour of the appellant. Further, when the 1st respondent appellate authority has accepted the case of the appellant that they are liable to pay Rs.1200/- per square feet on the basis of the prevailing guideline value, there is no need for the appellant to approach this Court filing this appeal instead, they should have approached the Sub-Registrar concerned to receive the document and the respondents have no objection for releasing the document within a time fixed by this Court.

5. Recording the statement now made by the learned Special Government Pleader appearing for the respondents that the respondents are ready to release the document registered by the appellant on 20.01.1997, this Court hereby directs the 3rd respondent herein, namely, the Sub-Registrar, Sub-Registrar Office, Central Madras, Chennai-18 to release the said document-in-question to the appellant Corporation, within one week from the date of receipt of a copy of this Order.

6 . With the above direction, the Civil Miscellaneous Appeal is disposed of. No costs. Consequently, connected Miscellaneous Petitions are also closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Chief Revenue Control Authority and
   Inspector General of Registration,
   No.100, Santhome High Road,
   Chennai-600 028.

2.The District Revenue Inspector (Stamps),
  District Collector Office,
  Rajaji Salai, Chennai-600 001.

3.The Sub-Registrar,
  Sub-Registrar Office, Central Madras,
  Chennai.

+1cc to the Government Pleader SR.36319

CMA.No.1186/2020

MG(CO)
CB(15/03/2021)