IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.03.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

C.M.A.No. 1196 of 2016

K.Palaniappan ..Appellant

Vs

1.Chief Controlling Revenue Authority-cum-
The Inspector General of Registration,
Registration Department,
No.110, Santhome High Road,
Chennai - 600 028.

2.The Sub Registrar
No.52, Kamaraj Avenue, 2nd Street,
Venkatarathinam Nagar,
Adayar, Chennai - 600 020,
Tamil Nadu.

3.District Revenue Officer(Stamp),
M.Singaravelar Maligai,
No.23, Rajaji Salai,
Chennai - 1. ..Respondents

Appeal filed under Section 47(10) (A) of the Indian Stamp Act, 1899 to set aside the order dated 13.04.2016 passed by the first respondent under Reference No.Ka.No.3674/U1/08-2.

For Appellant : Mrs.P.R.Vandana
for M/s.Surana and Surana

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

JUDGMENT

The learned counsel for the appellant beyond the merits contended that the initiation of the action under Section 47A of the Indian Stamp Act by the first respondent is barred by the period of limitation.

2. In view of the fact that the period of limitation contemplated under the statute is raised as a preliminary objection, this Court provided an opportunity to the Special Government Pleader to explain the period of limitation.

3. Learned Special Government Pleader fairly made a submission that the suo motu action was initiated by the Chief Controlling Revenue Authority in the year 2013. It is admitted

that the document in question was registered on 28.11.2003 and the Deputy Collector, Stamps, determined the market value in the year 2004. The first respondent/Inspector General of Registration sent a letter in the year 2013. However, the order impugned was passed on 13.04.2016 after a lapse of 13 years from the date of registration. Even during the year 2013, the order was not passed and only the letter was communicated.

4. Thus, this Court is of the opinion that Section 47A(7)(b) of the Act would be squarely applicable with reference to the facts of the present case and, accordingly, the initiation of the suo motu proceedings after a lapse of five years is unsustainable. Thus, the impugned order is barred by the period of limitation as contemplated under Section 47A(7) of the Act.

5. Accordingly, the order impugned dated 13.04.2016 passed by the first respondent is set aside and the civil miscellaneous appeal stands allowed. No costs. Consequently, connected C.M.P.Nos. 17753 and 9055 of 2016 are closed.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

ssm

To

1.Chief Controlling Revenue Authority-cum-
The Inspector General of Registration,
Registration Department, No.110, Santhome High Road,
Chennai - 600 028.

2.The Sub Registrar
No.52, Kamaraj Avenue, 2nd Street,
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Tamil Nadu.

3.District Revenue Officer(Stamp),
M.Singaravelar Maligai,
No.23, Rajaji Salai,
Chennai - 1.

+1cc to Mr.Surana & Surana, Advocate, S.R.No. 16566
+1cc to the Government Pleader, S.R.No. 17578

C.M.A.No. 1196 of 2016

AAB(CO)
GN(17/04/2021)