IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :25.02.2021

CORAM:

THE HON'BLE MRS.JUSTICE T.V.THAMILSELVI

C.M.A.No.2032 of 2012
and M.P.No.1 of 2012

Yogendra Bhasin ... Appellant

Vs.

1.The Inspector General of Registration,
No.100, Santhome High Road,
Chennai - 600 028.

2.The District Revenue Officer (Stamps),
Collectorate Compound, Coimbatore - 641 018.

3.The Sub Registrar, Coonoor,
Nilgiris District. ... Respondents

PRAYER : Civil Miscellaneous Appeal is filed under Section 47A of the Indian Stamp Act,1899, against the order of the Inspector General of Registration Santhome, Chennai, in the proceedings No.32190/E1/05, dated 18.02.2011.

For Appellant : M/s.Sarvabhauman Associates
For Respondents : Mr.T.M.Pappaiah
Special Government Pleader
(Registration)

JUDGMENT

The appellant herein is the purchaser of agricultural land of an extent of 0.25 acres in T.S.No.A/34/7/1A of Coonoor Town, The Nilgiris under sale deed dated 02.12.2003 and registered as document No.1946/2003, in the Sub Registrar Office, Coonoor for a value of Rs.3,75,000/-, since it is an agricultural land planted with tea. On verifying the prevailed market value at the time of purchase, he paid the market value to his vendor. The Document was referred to the Collector of Stamps and the Special Deputy Collector (Stamps) under Section 47(A) (1) to value the property. The Special Deputy Collector (Stamps) had, upon analysing the nature of the property and other aspects, fixed the value of Rs.30,000/- (Rupees thirty thousand only) per cent which was 100 % higher than the market price. Without prejudice, he remitted the deficit stamp duty and he obtained the documents.

2. On 17.09.2008, under Section 47 A(6) of Indian Stamp Act, the earlier order was reviewed directing the appellant to pay Rs.40,000/- per cent and directed him to pay the deficit Stamp Duty under its order dated 17.09.2008. Aggrieved by that he preferred this Civil Miscellaneous Appeal.

3. The learned counsel appearing for the appellant submits that the property in question is an agricultural land and cultivated with tea and not the commercial area. But without, considering this aspect, the respondent erroneously fixed the rate of Rs.720/- per sq.ft, which is abnormal and without any basis. So, he prays to set aside the order passed by the respondent and the impugned order dated 17.09.2008.

4. Per contra, the learned counsel appearing for the respondent submits that the appellant purchased the property in the year 2003. On considering the prevailing market value at the time, as well as the other registered sale deed, which was registered prior to his purchase in the year 2002 and document No.880/02 and 1644/02, the market value was fixed at Rs.73,250/- and Rs.49,000/- respectively. Furthermore, the property is situated within limit of Coonoor Municipality and it is a proposed residential area comes under (Zone PR-4) with increased high potentiality in future. So based upon all these facts per sq.ft is fixed at Rs.271/- for the property concerned. Accordingly, the respondent demanded deficit stamp duty, which is reasonable one and prayed to dismiss the appeal.

5. Point for consideration:

Whether the order passed by the Inspector General of Registration dated 17.09.2008, fixing the rate of Rs.271 per sq.ft is arbitrary and erroneous one.

6. It is admitted fact that the appellant purchased the property on 02.12.2003 and the sale deed registered No.1946/03, for an extent of 25 cents for a value of Rs.3,75,000/- in S.No.7/1A Revenue Taluk, Coonoor. According to the appellant, it is a agricultural land plantation with tea and it is located far away from the town area, so he paid valid consideration of Rs.3,75,000/- which was prevailing at the time.

7. But this fact is totally denied by the Government Pleader and submits that even in the year 2002, for the same S.No. A/34/7/1A, the sale deed were registered vide document Nos.880/02 and 1644/02 for the market value was fixed at Rs.73,250/- and Rs.49,000/- percent respectively.

8. On seeing the sale deed, it is clear that the property belongs to this appellant. But after purchase of this land, there was a DRO enquiry under 47A and fixed Rs.30,000/- per cent and deficit stamp fee was collected from this appellant. Subsequently, this respondent suo motu reviewed the earlier order and verified the nature of the property, as well as the future potentiality and fixed Rs.40,000/- per cent. The appellant was called for enquiry, but he has not submitted his objections. Thereafter, per sq.ft of Rs.271/- was fixed by the respondent. So, considering the prevailing market value at the time of purchase made by this appellant as well as the future potentiality and the residential property surrounded in that locality per sq.ft of Rs.271/- is fixed. But the learned counsel for the appellant argued that it is a only agricultural land and it will not fetch for that value. But he has not shown any material evidence to support of his contention.

9. On considering the nature of the property as well as objection raised by the appellant per sq.ft is fixed at Rs.200/- and the appellant is directed to pay the Deficit Stamp Fee along with accrued interest in accordance with law, excluding the pending litigation period and the appellant is directed to pay Rs.200/- per sq.ft. within a period of two months from the date of receipt of this judgment.

10. Accordingly, this Civil Miscellaneous Appeal is dismissed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

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No.100, Santhome High Road,
Chennai - 600 028.

2.The District Revenue Officer (Stamps),
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3.The Sub Registrar, Coonoor,
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GSM(CO)
TE (23/04/2021)