IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 04.02.2021

CORAM:

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

C.M.A.No.1994 of 2013
and
M.P.No.1 of 2013

P.Ponram .. Appellant

Vs.

1.The Chief Controlling Revenue Authority
Inspector General of Registration,
100, Santhome High Road,
Chennai 600 038.

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

3.The Sub-Registrar,
Gandhipuram,
Coimbatore. .. Respondents

PRAYER : Civil Miscellaneous Appeal is filed under Section 47-A (10) of the Indian Stamps Act, pleased to set aside the order of the Chief Controlling Revenue Authority and Inspector General of Registration, Chennai exercising suo-moto revision in letter No.4808/உ1/08 dated 24.11.2012 modifying the order of the District Revenue Officer (Stamps) Coimbatore in Mu.Pa.No.4635/C/02 dated 30.06.2003.

For Appellant : Mr.J.Hariharan
for Mr.V.Nicholas

For Respondents
For R1 to R3 : Mr.T.M.Pappaiah
(Spl.GP)

J U D G M E N T

The appellant herein preferred this appeal against the order of the Chief Controlling Revenue Authority and Inspector General of Registration, Chennai, exercising suo-moto revision in letter No.4808/c1/08 dated 24.11.2012, modifying the order of the District Revenue Officer (Stamps), Coimbatore, in Mu.Pa.No.4635/C/02 dated 30.06.2003.

2. The respondent also contested the appeal.

3. As per the facts of the case, the appellant purchased a landed property on 12.09.2002 situated in Coimbatore North Taluk, Sanganur Village in S.R.No.110/2 with an extent of 1.00 acre agricultural land purchased for a sum of Rs.7,00,000/- and the sale deed was registered in Gandhipuram Sub Registar Office. But the said Sub Registrar, in order to fix the market value, directed the District Revenue Officer to conduct the survey. Accordingly, land was surveyed and the value of the property was fixed at Rs.21,00,000/- and he was directed to pay the additional stamp fee. Accordingly, he paid and get the sale deed on 15.07.2003.

4. As per the submission made by the learned counsel for the appellant, after a period of four years, from re-survey the respondents authorities demanded stamp duty of Rs.149 per.sq.ft. by issuing notice under Section 47-A(6) of the Act is not justifiable. Therefore, he prayed to set aside the impugned notice issued by the authorities.

5. The learned counsel for the respondents argued that the Inspector General has power to suo-moto survey and fix a market value of the property if he found any discrepancies as per Rule (2) of Principal of Under value land rules. Point for consideration:

(i) whether the suo-moto revision under Section 47-A(6) of the Indian Stamp Act is vitiated by errors apparent on the face of the records, nor the said order given any valid reason to modify the order of the District Revenue Officer ?

(ii) whether the Revenue Authority has failed to see that the land in question is admittedly an agricultural land and the data sale deed relied on by the authorities has not been applied to the land purchased by this appellant ?

6. On a perusal of the record in typed set of papers at pg.35, a notice issued by the Tamil Nadu Registration Authority, it reveals that the sale deed relating to the adjacent land of the land purchased by the appellant was taken into consideration by the Authorities. Accordingly, (i) in survey No.120/121, the guidline value is fixed at Rs.85 per sq.ft. based upon the sale deed Register No.379/98. (ii) another sale deed register No.3109/98 in S.No.120,121 per sq.ft. is fixed at Rs.93/-.

(iii) in sale deed register No.1351/99 and 1352/99, related with SN.No.107/1A, the market value is fixed at Rs.114, all these sale deeds were registered prior to the purchase made by the appellant. Admittedly, he purchased the land in the year 2002 and the market value was fixed at Rs.91/- per sq.ft. which is less than the market value of the property prevailing at that time as discussed above.

7. Based upon all these records the Inspector General of Registration has fixed the market value at Rs.149 per sq.ft. so, the respondent rightly directed the appellant to pay the additional stamp fee, but, the counsel for the appellant replied that after four years from the re-survey he was directed to pay the additional stamp fee is unsustainable one.

8. But, on perusal of the records it is seen that, while purchasing the land by the appellant, lesser of market value was fixed which caused loss to the revenue and the same cannot be permissible in law. However, the learned counsel for the respondents suggested for option to this appellant to pay the market value at Rs.114 per sq.ft. On considering the notice issued by the Revenue Authorities the property purchased by the appellant is situated in one of the prime places in Coimbatore District. By considering the recent developments and the value of the property, it is just and necessary that the appellant bound to pay the stamp fee for the market value of the property which was prevailed at the time of his purchase. The counsel for the appellant also fairly accepted the proposal given by the Authorities.

9. Accordingly this Civil Miscellaneous Appeal is partly modified and the appellant is directed to pay the market value at Rs.114/- per sq.ft. for the land in S.No.3014 /02 purchased by him, within a period of eight weeks from the date of receipt of a copy of the judgment. No Costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

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To

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Inspector General of Registration,
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+1cc to the Government Pleader SR.6801

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NMI(CO)
CB(03/03/2021)