IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.03.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

C.M.A.No.969 of 2015

S.Catherine .. Appellant

vs.

1.The Chief Controller of Revenue Authority
Cum Inspector General of Registration,
No.120, Santhome High Road,
Chennai-600 028.

2.The District Revenue Officer,
(Stamp Papers)
Chennai
Chennai-600 001.

3.The Sub-Registrar,
Sub-Registrar Office,
Tambaram .. Respondents

PRAYER : Civil Miscellaneous Appeal filed under Section 47-A 10 of the Indian Stamp Act, against the order dated 20.02.2014 made in Pa.Mu.No.49388/N1/2012, confirming that of the second respondent made in Na.Ka.Si.Pa.No.374/2010 dated 18.05.2012.

For Appellants : M/s.Richard Dhas

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

J U D G M E N T

The order dated 20.02.2014 passed under Section 47(A)(5) of the Indian Stamps Act by the first respondent is under challenge in the present Civil Miscellaneous Appeal.

2. The appellant admittedly registered a sale deed on 10.09.2007 in Document No.8733 of 2007 in respect of property measuring 4025 square feet. The guideline value during the relevant point of time was Rs.450 sq.ft. However, as per the circular issued by the Inspector General of Registration dated 12.09.2007, the higher value in respect of the property is to be taken into consideration for determining the value of the property. Pursuant to the circular issued by the Inspector General of Registration, 47A proceedings were initiated. Accordingly, the District Revenue Officer (Stamps) arrived a conclusion that a sum of Rs.1529/- would be appropriate value and determined the same for the purpose of levying the stamp duty. The Enquiry Officer/District Registrar (Administration), North-Chennai also submitted his report stating that a sum of Rs.1,500/- would be appropriate for the purpose of levying the stamp duty. The appellant was provided with an opportunity to submit his defence with reference to the determination of value. The appellant appeared in person before the first respondent and submitted his objections. The defence submitted by the appellant was that "he registered the document as per Guideline value but now additional duty has been sought which is not correct. The area has been divided into Prabhu Nagar-I and Prabhu Nagar-II. Guideline value for Prabhu Nagar-I is Rs.1,500/- per sq.ft., while for Prabhu Nagar-II, the value was only Rs.450/- per sq.ft. The subject property is situated in Prabhu Nagar-II. The Sub-Registrar himself had communicated the value as Rs.450/- by pencil in his document. Thus, he adopted correct value and his document should be released".

3. The first respondent/Inspector General of Registration considered the recommendation made by the District Registrar that the value of the subject property is Rs.1500/- per square feet on the ground that the property is 1 km away from Medavakkam Junction and lies nearer to Sholinganallur -Medavakkam Highway. The layout possess 30 feet and 60 feet vide roads and all basic amenities are available. Further, the property is surrounded by flats. As per local enquiry, market value in the vicinity ranges between Rs.1,000/- to Rs.1,500/- per sq.ft. Taking note of these factual aspects as well as the developments already took place in nearby vicinity, the first respondent/Inspector General of Registration determined the market value as Rs.1500/-.

4. The Courts are bound to examine the manner and the process through which the determination of value is done. However, the Court is incompetent in determining the market value of the property. Thus, the process through which the determination of market level is made alone is to be decided with reference to the principles as well as the rules governing

the determination. Accordingly, Rule 5 of the Tamil Nadu Stamp [Prevention of Undervaluation of Instruments] Rules, 1968 stipulates the Principles for determination of market value and Sub Clause (a) denotes in the case of lands and the same reads as under:

(i) classification of the land as dry, manavari, wet and the like;

(ii) classification under various tarams in the settlement register and accounts;

(iii) the rate of revenue assessment for each classification;

(iv) other factors which influence the valuation of the land in question;

(v) points, if any, mentioned by the parties to the instrument or any other person which requires special consideration;

(vi) value of adjacent lands or lands in the vicinity;

(vii) average yield from the land, nearness to road and market, distance from village site, level of land, transport facilities, facilities available for irrigation such as tank, wells and pumpsets;

(viii) the nature of crops raised on the land; and

[(ix) the use of land, domestic, commercial, industrial or agricultural purposes and also the appreciation in value when an agricultural land is being converted to a residential, commercial or an industrial land.]"

5. The first respondent/Inspector General of Registration, in the present case, considered the classification of the land, other factors which influence the valuation of the land in question and the value of the adjacent land or land in the vicinity. It is found during the inspection that the subject property is surrounded by flats and nearby Sholinganallur -Medavakkam Main Road. In view of the fact that the subject property is situated in the developed area and considering the fact that the prevailing market value in nearby vicinity is Rs.1000/- to Rs.1500/-, the first respondent determined the value as Rs.1500/- as recommended by the District Registrar (Administration), Enquiry Officer.

6. This being the process through which the determination of market value is made and the inspection report of the

authorities were also considered and further the defence of the appellant was considered, this Court is of the opinion that there is no perversity or infirmity in respect of the value determined by the first respondent.

7. Accordingly, the order dated 20.02.2014 passed by the first respondent stands confirmed and the Civil Miscellaneous Appeal stands dismissed. No costs. Consequently, connected miscellaneous petition is also closed.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

ssb

To

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No.120, Santhome High Road,
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2.The District Revenue Officer,
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3.The Sub-Registrar,
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+1cc to the Government Pleader, S.R.No.19121

C.M.A.No.969 of 2015

GSM(CO)
CB(27/04/2021)