IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.04.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

C.M.A.No.1127 of 2018

A.S.Farhana
Rep. By her Power Agent,
M.S.Hussain Deen,
No.36/24, Jambulingam Street,
Nungambakkam, Chennai – 600 034. ... Appellant

Vs

1.The Chief Revenue Controller
and Inspector General of Registration,
120, Santhome High Road,
Chennai – 600 028.

2.The District Revenue Officer(Stamps),
District Revenue Office,
5th Floor, Singaravelar Buildings,
No.32, Rajaji Salai,
Chennai – 600 001.

3.The Sub-Registrar,
Periamet. ... Respondents

Appeal filed under Section 47(A)(10) of the Indian Stamp Act read with the Tamil Nadu Stamp Rules, 1968, to set aside the order of the Chief Revenue Controller and Inspector General of Registration dated 24.03.2017 passed in Proceedings No.Pa.Ma.No.44217/N5/N4/2012 under Section 47(A)(5) of the Indian Stamp Act.

For Appellant : Mr.Rahul Balaji

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

JUDGMENT

The order passed by the first respondent under Section 47A (5) of the Indian Stamp Act in proceedings No.Pa.Ma.No.44217/N5/N4/2012 dated 24.03.2017, is under challenge in the present civil miscellaneous appeal.

2. Admittedly, the appellant presented the document before the Sub-Registrar concerned on 07.05.2012 in Document No. 951/12. The document was valued for a sum of Rs.6,300/- per sq ft. The authorities competent formed an opinion that the document was undervalued and initiated proceedings under Section 47A of the Indian Stamp Act. On enquiry, the District Revenue Officer, Stamps, found that the property situate in the police commissioner's road and, therefore, the market value is to be fixed as Rs.16,500/- per sq ft. The District Revenue Officer, Stamps, assessed the market value as Rs.14,500/- per sq ft. The appellant preferred the appeal under Section 47(5)(A) of the Act after assessment of the first respondent. The Inspector General of Registrations adjudicated the issues by providing an opportunity to the appellant and fixed the market value as Rs.14,000/- per sq ft. The said order is under challenge in the present civil miscellaneous appeal.

3. Learned Special Government Pleader made a submission that the property situate in the police commissioner's road as per schedule to the property and, therefore, the assessment made by the authorities is in consonance with the guidelines value. In respect of the said contention, he produced the sketch which would show that the property situate inside the police commissioner's road and more specifically, to reach the property, one has to cross 20 ft road for 50 mts. The said point was taken by the appellant on the ground that the property is not adjacent to the police commissioner's road and it is very much inside the police commissioner's road in the 20 ft road and the 20 ft street is not named and behind the property of the appellant, slum clearance board huts are there. Further more, the property of the appellant situate adjacent to Veerasamy Street and the market value fixed for Veerasamy Street is Rs. 5,800/-.

4. Relying on the said factual position, learned counsel appearing for the appellant reiterated that the determination of a sum of Rs.14,000/- as market value in respect of the said property is absolutely untenable and the first respondent has not applied his mind with reference to the market value fixed in respect of the property situate in the adjacent road.

5. However, this Court, formed an opinion that the market value determined by the first respondent is undoubtedly excessive and is not in consonance with the procedure as well as the factual situation. In the adjacent street, the market value is fixed as Rs.5,800/- and admittedly, the said property is situate in 20 ft road and to reach the property one has to cross 50 mts from the police commissioner's road and the sketch shown is made clear in this regard. There is no reason to fix the

market value as applicable to the police commissioner's road and, therefore, this Court is of the opinion that the determination of market value in the present case is excessive.

6. At this juncture, this Court provided an opportunity to the appellant as well as the respondents to consider the issues with reference to the said property. Learned Special Government Pleader also consulted the law officer of the Registration Department and the learned counsel appearing for the appellant has also obtained instructions from the appellant. On getting instructions from both the parties, they have agreed to pay a sum of Rs.7,000/- per sq ft as market value. In view of the fact that there is consensus between the parties in respect of the market value to be ascertained and they have agreed to pay a sum of Rs.7,000/- per sq ft, there is no further reason to adjudicate the other issues and the grounds raised in the present appeal. However, it is made clear that such market value, as agreed between the parties, cannot be taken as a precedent, in respect of other cases.

7. In view of the facts and circumstances and based on the consensus between the parties, this Court is inclined to set aside the impugned order and, accordingly, the order passed by the first respondent in proceedings No.Pa.Ma.No.44217/N5/N4/2012 dated 24.03.2017 is set aside and, accordingly, the market value for the said property is fixed as Rs.7,000/- per sq ft. Thus, the appellant is directed to pay the differential stamp duty and the registration charges, as applicable, within a period of eight weeks from the date of receipt of a copy of this judgment and on receipt of the charges, the respondents are directed to release the document by following the procedures contemplated.

8. Accordingly, the Civil Miscellaneous Appeal stands allowed. No costs. Consequently, connected C.M.P.Nos. 9218 and 9219 of 2018 are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

ssm

To

1.The Chief Revenue Controller and
Inspector General of Registration,
120, Santhome High Road,
Chennai - 600 028.

2.The District Revenue Officer(Stamps),
District Revenue Office,
5^{th} Floor, Singaravelar Buildings,
No.32, Rajaji Salai,
Chennai - 600 001.

3.The Sub-Registrar,
Periamet.

+1cc to Mr.R.Parthasarathy, Advocate Sr.21794

C.M.A.No.1127 of 2018

srg 27/04/2021