IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.03.2021

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THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

C.M.A.No.1448 of 2020
C.M.P.No.10631 of 2020

M.Sridharan .. Appellant

vs.

1.The Chief Controlling Revenue Authority-cum-
Inspector General of Registration,
Office of the Inspector General of Registration,
No.100, Santhome High Road,
Chennai-600 028.

2.The Special Deputy Collector of Stamps,
Office of the Special Deputy Collector of Stamps,
3rd Floor, Campus of District Collector Office,
Salem.

3.The Sub-Registrar,
Oothangarai Sub-Registrar Office,
Oothangarai and Taluk,
Krishnagiri District. .. Respondents

PRAYER : Civil Miscellaneous Appeal filed under Section 47 (A) of Indian Stamp Act, against the order dated 06.06.2020 made in Na.Ka.No.32509/2017 on the file of the Chief Controlling Revenue

Authority cum Inspector General of Registration, confirming the order passed by the second respondent/the Special Deputy Collector (Stamps) Salem in his proceedings No.S.R.No.872/2017/UGI dated 23.06.2017.

For Appellant	: Mr.R.Rajesh Vivekananthan
For Respondent	:Mr.T.M.Pappiah Special Government Pleader

JUDGMENT

The order dated 06.06.2020 passed by the first respondent under Section 47 A(5) of the Indian Stamps Act is under challenge in the present Civil Miscellaneous Appeal.

2. The learned counsel appearing for the appellant mainly contended that further development as assessed by the Special Deputy Collector (Stamps) is erroneous. The District Registrar (Administration), Krishnagiri made a recommendation that a sum of Rs.10,00,000/- per acre would be appropriate. However, the Special Deputy Collector (Stamps) fixed the market value of the land is Rs.350/- per square feet. Initially, the Sub-Registrar fixed the market value as Rs.750/- per square feet. Therefore, the

recommendation of the District Registrar (Administration) is to be considered. However, the first respondent fixed a sum of Rs.100/- per square feet which is perverse and not in accordance with law.

3. The appellant presented a document on 23.01.2017 in Document No.108 of 2017. The Authorities found that the document was undervalued and accordingly, the Sub-Registrar initially determined the market value of the land as Rs.750/- per square feet. The proceedings under Section 47A of the Indian Stamp Act were initiated for the assessment of the market value by the Competent Authorities. The Special Deputy Collector (Stamps) conducted an inspection and considered all the factors with reference to the Rule 5 of the Undervaluation Rules. The Special Deputy Collector (Stamps) considered the classification, topography and further the possibility of conversion of the subject property as housing plots and other relatable factors and arrived a conclusion that a sum of Rs.350/- per square feet would be appropriate. The District Registrar (Administration) made a submission that a sum of Rs.10,00,000/- per acre would be appropriate. Taking note of all these factors, the first respondent had extended some

concession based on the grounds raised by the appellant and fixed a sum of Rs.100/- per square feet as market value.

4. This Court is of the considered opinion that the Special Deputy Collector (Stamps) elaborately considered the facts as well as the requirements contemplated under Rule 5 of the Undervaluation Rules and the said Rule contemplates the following criterias:

"The Collector shall, as far as possible, have also regard to the following points in arriving, at the provisional market value,—

(a) In the case of lands—

(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 18 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. When all these factors are considered by the Special Deputy Collector (Stamps) for the purpose of assessment of market value, there is no reason for the Court to interfere with such a decision arrived as the decision was arrived based on the Rule 5 of the Undervaluation Rules. The first respondent/Inspector General of Registration further considered the factors with reference to the ground raised by the appellant in the appeal and fixed a sum of Rs.100/- per square feet. Such fixation of market value cannot be interfered with by the Courts in a routine manner. Courts are not expected to determine the market value. Courts are expected to scrutinize the process through which the market value is determined by the competent authorities and whether such a decision was taken by following the rules

contemplated. In the present case, the report of the Special Deputy Collector (Stamps) was considered and the recommendation of the District Registrar (Administration), Krishnagiri was also considered and the appellant provided with an opportunity to defend his case. When all these procedures are followed and the market value is fixed as Rs.100/- per square feet, there is no reason to interfere with the order passed by the first respondent. Thus, this Court do not find any infirmity or perversity as such.

6. Accordingly, the order dated 06.06.2020 passed by the first respondent stands confirmed and the Civil Miscellaneous Appeal stands dismissed. No costs. Consequently, connected miscellaneous petition is also closed.

29.03.2021

ssb
Index: Yes/No
Internet:Yes/No
Speaking order/Non-Speaking Order

To

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S.M.SUBRAMANIAM, J.

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