IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2021

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**THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM**

C.M.A.No.3394 of 2019

M/s.J.S.Exim Pvt.Ltd.,
Rep.by its Authorised Signatory, Doulat Jain
No.D-102, Puspanjali Enclave
Pitampura, New Delhi – 110 034. ..Appellant

Vs.

1.Chief Revenue Control Officer
(Inspector General of Registration)
120, Santhome High Road,
Santhome, Chennai – 600 028.

2.The District Revenue Officer(Stamps)
Office of the District Revenue Office,
Fifth Floor, T.Singaravelar Maligai,
32, Rajaji Salai, Chennai – 600 001.

3.The Joint Sub-Registrar-II,
Officer of the Sub-Registrar,
Thousand Lights,
Triplicane High Road,
Chennai – 600 005. ..Respondents



**Prayer :** Civil Miscellaneous Appeal filed under Section 47-A (10) of the Indian Stamps Act, against the order dated 22.02.2017 made in Na/Ka/N.13540/N1/2016 passed by the Chief Controlling Revenue

Authority and Inspector General of Registration.

For Appellant : Mr.Jayesh B.Dolia
For M/s.Aiyar and Dolia

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

**JUDGMENT**

The order dated 22.02.2017 passed under Section 47-A(5) of the Indian Stamp Act, is under challenge in the Civil Miscellaneous Appeal.

2. The learned counsel appearing on behalf of the appellant mainly contended that opportunity as contemplated under the Rules are not provided to the appellant to defend their case. Thus, the order impugned is in violation of the Principles of Natural Justice. Further, the learned counsel for the appellant solicited the attention of this Court with reference to the Plan, which is enclosed along with the typed set of papers. As per the plan, the subject property is not situate on the Nungambakkam High Road. Contrarily, the property is very much inside the Nungambakkam High Road. One has to pass the bylane to reach the subject property. Therefore, the value fixed by the 1st respondent is

erroneous and not in consonance with the rules in force. The learned counsel for the appellant contended that the market value applicable to Nungambakkam High Road cannot be fixed for the subject property as the property situate very much inside and therefore, the value assessed is improper and not in consonance with the principles to be adopted.

3. The learned Special Government Pleader appearing on behalf of the respondents disputed the said contention by stating that the property is a valuable property and situate adjacent to Taj Coromandel (Five Star Hotel) and therefore, the other factors were taken into consideration for fixing the market value of the property. In view of the fact that the said property is not on the Nungambakkam High Road, a sum of Rs.2,000/- was reduced and Rs.18,000/- per sq.ft was fixed by the Inspector General of Registration. Thus, the grounds raised in this regard was considered by the competent authority and the value was fixed lesser than that is applicable to the Nungambakkam High Road. Thus, there is no further reduction shall be given as there is a possibility of developing the property in various aspects.

4. The order impugned reveals that the document was registered on 05.03.2015 and the authorities competent found that the document was undervalued. Thus, proceedings were issued under Section 47-A of the Indian Stamp Act and an inspection was conducted. The District Revenue Officer (Stamps) submitted his report, stating that the address of the property itself is Nungambakkam High Road and the property is not actually situate on the Nungambakkam High Road and one has to pass through the bylane to reach the subject property. The property was a vacant land during the relevant point of time and considering the facts and circumstances, the District Revenue Officer (Stamps), fixed the market value as Rs.19,500/- per sq.ft. The enquiry report submitted by the Department reveals that the Nungambakkam High Road the prime locality in Chennai City and there is a probability of construction of flats in the subject property. Thus, taking note of all these facts and circumstances, the departmental enquiry was concluded by holding that a sum of Rs.20,000/- per sq.ft would be appropriate. Taking note of all these two reports, the Inspector General of Registration / first

respondent adjudicated the issues and the appellant also submitted their written objections, which was considered. Accordingly, the Inspector General of Registration fixed the market value as Rs.18,000/- per sq.ft.

5. Question arises, whether the fixation done by the Inspector General of Registration is justifiable are not. In this regard, it is relevant to consider Section 47-AA of the Indian Stamp Act, which stipulates Constitution of valuation committee. Sub Clause (1) of Section 47-AA contemplates that the State Government shall, by notification, constitute a Valuation Committee under the Chairmanship of Inspector General of Registration and such other member as may be specified for estimation, publication and revision of market value guidelines of properties in any area in the State at such intervals and in such manner as may be prescribed, for the purpose of section 47-A.

6. With reference to Section 47-AA, it is relevant to consider Rule 5 of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules 1968, which enumerates that 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.]"*

7. The rules also contemplates that the classification of the land is to be assessed, the other factors, which influence the value of the land in question and value of adjacent lands in the Vicinity are to be considered for the purpose of fixing the market value.

8. Taking into consideration the provisions of the Statute as well as the Undervaluation Rules, this Court is of the opinion that the procedures as contemplated were followed for the purpose of fixing the market value. In the present case, the Inspection report of the District Revenue Officer (Stamps) as well as the Departmental enquiry reports were considered by the Inspector General of Registration. The objections in writing filed by the appellant was also considered. Taking note of all these factors, a sum of Rs.2,000/- was reduced with reference to the market value applicable to Nungambakkam High Road and a sum of Rs.18,000/- is fixed per sq.ft as far as the subject property is concerned. This being the application of mind exercised by the first respondent in determining the market value of the subject property, this

Court do not find any perversity or infirmity as such and accordingly, the order dated 22.02.2017 passed under Section 47-A(5) of the Indian Stamp Act stands confirmed and the Civil Miscellaneous Appeal in C.M.A.No.3394 of 2019 is dismissed. No costs.

18.03.2021

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Index: Yes/No
Internet:Yes/No
Speaking order/Non-Speaking Order
To
1.Chief Revenue Control Officer
(Inspector General of Registration)
120, Santhome High Road,
Santhome, Chennai – 600 028.

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S.M.SUBRAMANIAM, J.

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C.M.A.No.3394 of 2019



17.03.2021