

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30-03-2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

C.M.A.No.1249 of 2017

And

C.M.P.No.6421 of 2017

K.Saravanan

Appellant

Vs.

1.The Chief Controlling Revenue Authority,
O/o.The I.G.Registration,
No.100, Santhome High Road,
Madras-600 028.

2.The District Revenue Officer Stamps,
O/o.The D.R.O. Coimbatore,
Coimbatore.

3.The Deputy Inspector General, of Registration,
Coimbatore Zone,
Coimbatore.

4.The District Registrar,
Registrar's Office Oatacumund,
District of Nilgiris.

5.The Joint Sub-Registrar-I,
Registrar's Office Oatacumund,
District of Nilgiris.

.. Respondents

Civil Miscellaneous Appeal is filed under Section 47 (10) of the Indian Stamp Act, 1899 against the impugned order of the first respondent in respect of document Nos.834 and 835 of 2007 of R.O.Joint Sub-Registrar I, Oatacumund under letter No.15475/E1/2011 dated 08.11.2016 received on 22.11.2016 passed under Section 47-A(6) of the Indian Stamp Act, 1899 read with Rule 12 of the T.N.Stamps Prevention of Undervaluation Rules, 1968.

For Appellant : Mr.K.Bijai Sundar

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

JUDGMENT

The order impugned passed by the first respondent in proceedings dated 08.11.2016 under Section 47-A(6) of the Indian Stamp Act, is under challenge in the present Civil Miscellaneous

Appeal.

2. The ground mainly raised by the appellant is that no notice was issued as contemplated under the provisions of the Indian Stamp Act, providing an opportunity to the appellant to defend his case before the first respondent-Inspector General of Registration. In the absence of any notice, the entire proceedings is null and void. Secondly, it is contended that the initiation of suo motu proceedings beyond the period of five years is barred under the provisions of the Indian Stamp Act and therefore, the very initiation itself is in violation of Section 47-A(7)(b) of the Indian Stamp Act.

3. Admittedly, the said provision prescribes five years for initiation of suo motu proceedings by the first respondent-Inspector General of Registration.

4. In the present case, the Deputy Special Collector Stamps passed an order in proceedings dated 11.07.2007 and the suo motu

proceedings were initiated on 28.05.2013 beyond the period of five years as contemplated under Section 47-A(7)(b) of the Indian Stamp Act.

5. The learned Special Government Pleader placed the original files before this Court.

6. Perusal of the original files reveal that the appellant had not acknowledged any such show cause notice said to have been issued by the first respondent-Inspector General of Registration.

7. The learned Special Government Pleader made a submission that the show cause notice was issued through Registered Post. However, the acknowledgement signed by the appellant is not made available even in the original files.

8. In the absence of any such acknowledgement, the claim of the first respondent-Inspector General of Registration that the notice

was sent, cannot be taken into consideration, more specifically, for the purpose of reckoning the period of limitation as contemplated under Section 47-A(7)(b) of the Indian Stamp Act.

9. Thus, it is apparent that the suo motu proceedings under Section 47-A(6) was initiated beyond the period of five years contemplated and therefore, the entire proceedings are to be declared as null and void and in violation of the provisions of the Statute.

10. Accordingly, the order impugned dated 08.11.2016 passed by the first respondent-Inspector General of Registration stands set aside and consequently, CMA No.1249 of 2017 is allowed. However, there shall be no order as to costs and the connected miscellaneous petition is closed.

Index : Yes/No.
Internet : Yes/No.
Speaking Order/Non-Speaking Order
Svn

30-03-2021

S.M.SUBRAMANIAM, J.

Svn

To

- 1.The Chief Controlling Revenue Authority,
O/o.The I.G.Registration,
No.100, Santhome High Road,
Madras-600 028.
- 2.The District Revenue Officer Stamps,
O/o.The D.R.O. Coimbatore,
Coimbatore.
- 3.The Deputy Inspector General, of Registration,
Coimbatore Zone,
Coimbatore.
- 4.The District Registrar,
Registrar's Office Oatacumund,
District of Nilgiris.
- 5.The Joint Sub-Registrar-I,
Registrar's Office Oatacumund,
District of Nilgiris.

CMA No.1249 of 2017

सत्यमेव जयते

WEB COPY

30-03-2021