IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.03.2021

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THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

C.M.A.No. 1810 of 2017

N.Suganthi ..Appellant

Vs

1.The Chief Controlling Revenue Authority-cum-
The Inspector General of Registration,
Santhome High Road, Chennai - 600 028.

2.The District Revenue Officer(Stamps),
Office of the Collectorate,
Coimbatore - 18.

3.The Sub Registrar
Darapuram, Tirupur District. ..Respondents

Appeal filed under Section 47-A (10) of the Indian Stamp Act, against the order passed by the first respondent Chief Controlling Revenue Authority cum Inspector General of Registration, Chennai in Na.Ka.No.22061/N2/2015 dated 14.03.2017.

For Appellant : Mr.M.Devaraj

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

JUDGMENT

The judgement impugned dated 14.03.2017 passed by the first respondent under Section 47(A)-5 of the Indian Stamp Act is under challenge in the present civil miscellaneous appeal.

2. The document in question was registered on 10.09.2012 by the Sub-Registrar, Tarapuram, Tiruppur District.

3. An objection was raised by the competent authorities regarding the determination of market value of the subject property and the Deputy Collector, Stamps, passed an order under Section 47(A)(2) of the Indian Stamp Act, determining the market value as Rs. 40 lakh per acre.

4. Aggrieved by the said order, the appellant preferred the appeal under Section 47-A(5) of the Indian Stamp Act. The first respondent/Inspector General of Registration, adjudicated the issues by providing opportunity to the appellant. The appellant appeared before the first respondent and submitted their objections in writing. The finding of the Inspector General of Registration reveals that the subject property is situated at 6 kms from Tarapuram Town, more specifically, Ottanchatram - Karur Road.

5. The Departmental inquiry report was considered which reveals that the agricultural lands were surrounded and the said property situates in a town area. A well was identified and 5HP electric motor was also installed. There was no irrigation during the relevant point of time and taking into consideration the market value of the surrounding land and based on the prevailing market value and further considering the fact that the subject property can be converted as potential house sites, the market value was determined as Rs.30 lakh per acre.

6. The first respondent considered the fact that the subject property situates nearby the National Highways and, therefore, the said land can possibly be converted as potential house sites. As per the market value, in respect of properties nearby the National Highways, it was determined as Rs.35 lakh per acre. Thus, considering the market value prevailing in the locality, the first respondent fixed a sum of Rs. 35 lakh as market value for the subject property and determined the same as Rs.40 lakh per acre by the District Revenue Officer, Coimbatore. Thus, the first respondent has given some concession to the appellant already by reducing the value from Rs.40 lakh to Rs.35 lakh per acre. Not satisfied with the said fixation, the present appeal has been filed.

7. The contention of the appellant is that the impugned order was passed based on the inspection report, which is unsustainable. It is contended that the procedures contemplated under Rule 5 of the Tamil Nadu (Stamp Prevention of undervaluation of instruments), Rules, 1938, are not followed.

8. This Court is of the opinion that Rule 5 of the Tamil Nadu (Stamp Prevention of undervaluation of instruments), Rules, 1938, enumerates principles for determination of market value and in case of lands, the following procedures are to be followed:

> "(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, well 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."

9. As far as the present appeal is concerned, the first respondent considered the grounds raised by the appellant as well as the inspection reports submitted by the Department. The property situates nearby the National Highways and the market value was determined by the District Revenue Officer as Rs.40 lakh per acre. Considering the facts and circumstances, the Inspector General of Registration, fixed the market value as Rs.35 lakh per acre as far as the subject property is concerned.

10. The powers of the Court to interfere with the determination of the market value of the property by the competent authorities are undoubtedly limited. The State's revenue is to be protected. The only question to be considered is that whether the authorities competent followed the procedures as contemplated under the statutory and the Rules or not? Once the procedures are followed and an opportunity was provided to the appellants to put forth their ground, the Courts are expected to be slow in interfering with such determination of market value, which is an expert opinion arrived based on certain factual situation prevailing in a particular locality. The Court is not an expert body so as to determine the market value of the property. The Courts are bound to ensure that the guidelines enumerated under the statue and the rules are to be followed or not and if those procedures are followed by the authorities then the scope of interference is limited. Only in exceptional circumstances, if the authorities have committed a competent irregularity or violated the principles of natural justice then alone the Courts are expected to interfere with the orders and not otherwise.

11. In the present case, the guiding principles under Rule 5 is followed by the authorities and the question of land and the other factors which influence the valuation of the land in question and the value of the adjacent lands of the lands in vicinity are considered by the first respondent while determining the market value of the property and, therefore, this Court do not find any acceptable reason for the purpose of interfering with the impugned order.

12. Accordingly, the order impugned dated 14.03.2017 passed by the first respondent stands confirmed and the civil miscellaneous appeal is dismissed. No costs. Consequently, connected C.M.P.No. 9628 and 9629 of 2017 are closed.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

ssm

To

The Revenue Authority cum Inspector General of Registration, Chennai.

+1cc to the Government Pleader, S.R.No.17581

C.M.A.No. 1810 of 2017

GMI(CO)
CB(16/04/2021)