



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.11.2021

CORAM :

THE HONOURABLE MRS.JUSTICE S.ANANTHI

C.M.A. (MD)No.750 of 2011

and

M.P. (MD)No.1 of 2011

WEB COPY

I.Anthony

...Appellant/Appellant/
Petitioner

Vs.

1.The Inspector General of Registration Cum
Chief Revenue Controlling Authority,
Chennai - 28.

2.The Special Deputy Collector (Stamps),
Madurai.

3.The Joint Sub Registrar - II,
Office of the Joint Sub Registrar No.II,
Dindigul Town & District.

...Respondents/Respondents/
Respondents

PRAYER: Civil Miscellaneous Appeal filed under Section 47(A) 10 of Indian Stamp Act r/w Rule 9 (5) (a) of Tamilnadu Prevention of under Valuation of Instruments Rules, to set aside the order made in Pa.Mu.No.27243/N4/2010, dated 26.02.2011 on the file of the first respondent, confirming the order made in S.R.No.239/02-Dindigul -II, dated 12.08.2010 on the file of the second respondent.

For Appellant :Mr.M.Thirunavukarasu

For Respondents :Mr.M.Sarangan

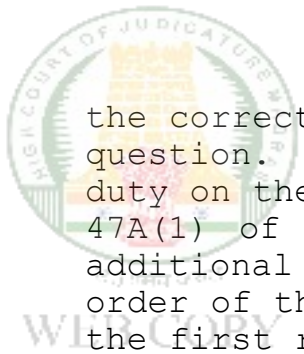
Additional Government Pleader

JUDGMENT

This Civil Miscellaneous Appeal has been filed to set aside the order made in Pa.Mu.No.27243/N4/2010, dated 26.02.2011 on the file of the first respondent, confirming the order made in S.R.No.239/02-Dindigul -II, dated 12.08.2010 on the file of the second respondent.

2. The brief facts of the case is as follows:

The appellant purchased the properties situated in old S.No.435, T.S.Nos.1090, measuring an extent of 21 ½ cents in Agasthiyar Thottam and the said land is Punja land and coconut trees are standing in the said land vide Document No.3118/02 for a sale consideration of Rs.23,000/- (Rupees Twenty Three thousand Only). On registration, the third respondent has not released the document in question and sent a letter to the second respondent for fixing



the correct value of the property and stamp duty for the property in question. The second respondent herein has calculated the stamp duty on the basis of market value and passed an order, under Section 47A(1) of the Indian Stamp Act, directed the appellant to pay an additional stamp duty of Rs.91.20 per sq.feet. Against the said order of the second respondent, the appellant filed an appeal before the first respondent, who in turn, appointed the District Registrar, Dindigul, to inspect the property and give a report to him. Thereafter, the first respondent sent his order fixing the value of the property per sq.feet is Rs.100/-. Challenging the said action of the first respondent, the appellant is before this Court, by way of the present Civil Miscellaneous Appeal.

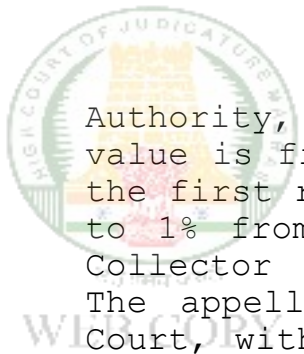
3.The learned counsel for the appellant submits that as per report of the District Registrar, Dindigul, the property purchased by the appellant herein is situated on the back side of Dindigul, Nilakottai and it is a punja land called as Agasthiyar Thottam and it is situated nearby an Oodai and it is away from Dindigul Town and the said land is surrounded by Punja and Naja lands only. He further submitted that the guideline value fixed by the first and second respondents would apply to the vacant house site lands, not for Punja lands and they have failed to fix the value as per the correct guideline value prevailing upon after the execution of the document in question. Hence, the learned counsel prays for setting aside the order of the impugned order, which is challenged in this Civil Miscellaneous Appeal.

4.Per contra, learned Additional Government Pleader for the respondents through his counter affidavit submits that since the respondents felt that the property in question is undervalued, a proper enquiry was conducted and accordingly, the stamp duty was demanded by the respondents. Hence, the impugned order holds good in all respects and prayed for dismissal of this Civil Miscellaneous Appeal.

5.Heard the learned counsel appearing for the respective parties and perused the materials available on record.

6.Perusal of the records show that the learned counsel for the appellant relied upon a sale deed executed in a same survey number, in which the property sold for Rs.91 per sq. feet. The land mentioned in the sale deed and also the scheduled property are agricultural land. So the first respondent ought have fixed the value as per the sale deed of a same survey number in which the property was sold at Rs.91.20 per sq.feet. Hence, this Court is inclined to modify the value fixed by the first respondent, dated 26.02.2011.

7.Finally, this Civil Miscellaneous Appeal is partly allowed. The value fixed at Rs.100/- per sq.feet passed by the Inspector



Authority, Chennai, dated 26.02.2011, is hereby modified and the value is fixed at Rs.91.20 per sq.feet. The interest rate fixed by the first respondent is very high and therefore, the same is reduced to 1% from the date of the order passed by the Special Deputy Collector (Stamps), Madurai, till the date of filing this petition. The appellant is directed to pay the amount, now fixed by this Court, within a period of two months from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

vsd

Note:In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the Advocate/litigant concerned.

To

- 1.The Inspector General of Registration Cum
Chief Revenue Controlling Authority, Chennai - 28.
- 2.The Special Deputy Collector (Stamps), Madurai.
- 3.The Joint Sub Registrar - II,
Office of the Joint Sub Registrar No.II,
Dindigul Town & District.

COPY TO:-

The Record Keeper,
Vernacular Section,
Madurai Bench of Madras High Court, Madurai.(2 Copies)

+1 CC to M/s.M. THIRUNAVUKKARASU, Advocate (SR-34626[F]
dated 16/11/2021)

+1 CC to M/s.SPL GP (SR-34739[F] dated 17/11/2021)

Judgment made in
C.M.A. (MD)No.750 of 2011
and
M.P. (MD)No.1 of 2011
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SRK(CO)

GC(05.01.2022) 3P 8C

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