

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.06.2022

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.20104 of 2007
and WMP.No.15208 of 2022

P.Saravanan

... Petitioner

Vs.

1. The District Revenue Officer (Stamps)
32, Rajaji Salai, Chennai 1.
2. The District Collector,
32, Rajaji Salai, Chennai 1.
3. The Sub Registrar,
Thiruporur 603 110
Chengalpet Taluk,
Kanchipuram District.
4. The Inspector General (I.G),
Registration Department,
120, Santhome High Road,
Chennai 28.
5. The Secretary,
Government of tamil Nadu,
Secretariat, Chennai 9.

...Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Prohibition prohibiting the first and second respondents permanently from conducting any proceedings pursuant to the show cause notice issued in Form I no.113/06/D6/2006 dt 20./09/2006.

For Petitioner : Mr.A.E.Somayajulu,
Senior Counsel for
Mr.V.Perumal

For Respondents : Mr.Yogesh Kannadasan
Special Government Pleader

O R D E R

This petition has been filed for issuance of Writ of Writ of Prohibition prohibiting the first and second respondents permanently from conducting any proceedings pursuant to the show cause notice dt 20./09/2006.

2. Earlier, this Writ Petition was dismissed for non prosecution and now the petitioner has filed the above said Writ Miscellaneous Petition in WMP.NO.15208 of 2022 with 108 days of delay, for restoration of this Writ Petition. Being satisfied with the reasons assigned in the affidavit, this Court is hereby condoned the delay and also ordered the Writ Miscellaneous Petition for restoration of the main Writ Petition and further this Court is also inclined to take up the matter for final disposal and disposed of the same by the following order.

3. The case of the petitioner is that the Settlement Deed was executed in favour of his sister-in-law viz., Sundari Gunasekaran and the same was submitted at the Sub Registrar Office at Thiruporur, for registering the document. After registering the document, the Sub Registrar referred the document to the Collector under Section 47(A) of the Stamp Act for determination of the market value. On receipt of a reference under 47(A), the District Revenue Officer (Stamps) issued a show cause notice in Form I No.113/06/D6/2006 dated 20.09.2006 under Rule 4 of the Tamil Nadu Stamp (Prevention of under Valudation of Instruments) Rules,1968 and in that show cause notice, the guideline value was indicated as Rs.2.61 crores and further a stamp duty of Rs.17.68 lakhs was demanded. It is alleged by the petitioner that according to Rule 7 of the Valuation Rules, the Collector had to pass an order determining the market value within '3 month' from the date of first notice and thereby, the final order should have been passed on or before 20.12.2006, however till day even an opportunity of personal hearing had not been granted and therefore, no authority prescribed under the Act has a jurisdiction to continue with the proceedings. Therefore, the impugned proceedings initiated by the 3rd respondent by referring the Settlement Deed submitted for registration to the Collector under Section 47(A) and further continued the said proceedings by the 1st respondent by issuing the show cause notice in Form I, is liable to be dropped.

4. Though very many grounds have been raised by the learned Senior counsel appearing for the petitioner, he submitted that it would suffice if this Court issues direction to the 1st respondent to conclude proceedings under Section 47-A of the Indian Stamp Act, after providing opportunity to the petitioner and conclude the proceedings within a reasonable time as fixed by this Court and may also permit the petitioner to produce the

document issued by the Sub Registrar, Thiruporur, dated 24.10.2006, indicating the Guideline value of the property, to the 1st respondent to enable him to pass appropriate orders.

5. The learned Special Government Pleader appearing for the official respondents has no serious objection for the said order being passed.

6. Admittedly, the petitioner has filed this Writ Petition challenging the impugned show cause notice issued in Form I under Rule 4 of the Tamil Nadu Stamp Rules, 1968. However, this Court considering the fair submission made by the learned Senior Counsel, without expressing any opinion on the merits of the case, is inclined to issue direction to the 1st respondent to conclude the 47A proceedings, after providing opportunity to the petitioner and this Court also permits the petitioner to produce the information obtained under the Rights to Information Act, from the Sub Registrar, Thiruporur, dated 25.10.2006 before the 1st respondent, to enable him to arrive at a conclusion.

7. This Writ Petition is disposed of with the above terms. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To

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32, Rajaji Salai, Chennai 1.
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3. The Sub Registrar,
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4. The Inspector General (I.G),
Registration Department,
120, Santhome High Road,
Chennai 28.

5. The Secretary,
Government of tamil Nadu,
Secretariat, Chennai 9.

+2cc to Mr.V.Perumal, Advocate, S.R.No.33391,33548

W.P.No.20104 of 2007

CA(CO)
CT/28/07/2022