IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.12.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

Writ Petition No.9690 of 2017
and WMP.No.10680 of 2017

B.Balakrishnan ... Petitioner

-Vs-

The District Revenue Officer (Stamps),
Office of the District Collector,
5th Floor, M.Singaravelan Maaligai,
32, Rajaji Salai, Chennai – 600 001. … Respondent

Prayer : Writ Petitions under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned order passed by the respondent herein in Na.Ka.C.Pa.No.106/11/A3/2010 dated 27.02.2017 that was received by the petitioner on 04.03.2017 and quash the same.

For Petitioner : Mrs.Vijayakumari Natarajan

For Respondents : Mr.Yogesh Kannadasan
Special Government Pleader

ORDER

The prayer sought for in this writ petition is for a Writ of Certiorari to quash the impugned order passed by the respondent herein in Na.Ka.C.Pa.No.106/11/A3/2010 dated 27.02.2017, that was received by the petitioner on 04.03.2017.

2. When the documents in respect of the housing site property at No.121, B.K.No.14, Periya kuudal Village, Egmore – Nungambakkam Taluk, Chennai District was placed for registration by the petitioner, with regard to the alleged deficit stamp duty, that has been referred to District Revenue Officer to take a decision under Section 47-A(1) of the Stamp Act,1899.

3. When the said issue was pending before the respondent, i.e., District Revenue Officer (Stamps), Chennai, the petitioner had given a detailed objection on 12.12.2011 as well as written objection on 27.02.2017 and in the meanwhile reminders have also been sent.

4. Though such an objection in detail has been given by the

petitioner to substantiate the contention of the petitioner that the stamp duty evaluated and paid by the petitioner for the documents, which was presented for registration is the correct valuation, the respondent has passed an order on 27.02.2017 confirming the value of the property per square feet and accordingly a deficit stamp duty to the extent of Rs.31,81,600/- (Rupees Thirty one lakh eighty one thousand and six hundred only) was directed to be paid. Challenging the same, the present writ petition has been filed.

5. Heard Mrs.Vijayakumari Natarajan, learned counsel appearing for the petitioner, who would submit that, despite these representations, objections and grounds have been raised more than once before the respondent, nothing has been considered and without considering any of these objections since the order impugned has been passed by the respondent confirming the rate of the guideline value and accordingly the deficit stamp duty was directed to be paid, the said order would not stand in the legal scrutiny. Therefore, on that ground the impugned order is liable to be interfered with, she contended.

6. On the other hand, Mr.Yogesh Kannadasan, learned Special

Government Pleader appearing for the respondent would submit that, after giving an opportunity to the petitioner by giving notice as well as the final notice, the decision has been taken by the respondent by passing the impugned order. Therefore, it cannot be stated that without giving an opportunity, the order impugned has been passed, therefore, on that ground, the impugned order cannot be said to be an infirm one. Hence, he wants to sustain the impugned order.

7. I have considered the said submission made by the learned counsel appearing for the parties and have perused the materials placed before this Court.

8. Objections have been given by the petitioners as stated supra on 12.12.2011 as well as on 13.02.2017, in between there were some correspondences between the petitioner and the respondent.

9. However, if we look at the impugned order, it has been made in a printed format, where certain gaps have been filled up with regard to the property name, area and the amount fixed by the respondent as well

as the alleged deficit stamp duty and nowhere stated in the said order, which is impugned herein that the objections raised by the petitioner have been considered and decided.

10. Moreover, it is an order in a printed format i.e., absolutely there has been no scope for considering the objections raised by the petitioner and therefore, it is clear from the reading of the impugned order that this order has been passed unmindful of the objections given by the petitioner more than once and therefore, on that ground itself, this Court feels that the impugned order cannot be sustained under the legal scrutiny.

11. In that view of the matter, this Court is inclined to dispose of this writ petition with the following orders:

- That the impugned order is set aside and the matter is remitted back to the respondent for reconsideration.
- While reconsidering the same, it is open to the respondent to seek any further input or objection, if any, apart from the objection given by the petitioner on 12.12.2011 as well as on 13.02.2017 and

after hearing those objections, the respondent after giving an opportunity of being heard, shall decide the plea raised by the petitioner by way of objections against the proposed fixations of guideline value as well as the alleged deficit stamp duty payable by the petitioner and accordingly pass a revised order under Section 47-A(1) of the Act within a period of six(6) weeks from the date of receipt of a copy of this order.

With these directions, this writ petition is ordered accordingly. No costs. Connected miscellaneous petition is closed.

06.12.2022

Index : Yes/No
Internet : Yes/No
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To

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R. SURESH KUMAR, J.

mp

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