BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.12.2022

CORAM

THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

W.P(MD)No.18851 of 2022
and
W.M.P(MD)No.13748 of 2022

E.S.Marimuthu .. Petitioner

Vs

1.The Inspector General of Registration,
Door No.100, Santhome High Road,
Raja Annamalaipuram,
Chennai-600 028.

2.The Deputy Inspector General of Registration,
Tirunelveli, Integrated Registrar Office Complex,
St. Mark Road, Palayamkottai-627 002.
Tirunelveli District.

3.The District Registrar (Administration),
Integrated Registrar Office Complex,
St. Mark Road,
Palayamkottai-627 002.
Tirunelveli District.

4.The Special Deputy Collector (Stamps),
District Collector Office Complex,
Tirunelveli-627 009.

5.The Sub-Registrar,
Office of Sub-Registrar,
Main Road, Moolakari Patti,
Tirunelveli District. ..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order of the second respondent in Na.Ka.No. 372/AA1/2022 dated 14.02.2022 and quash the same and issue consequential direction, directing the respondents 2 & 3 to carry out the entry of guideline value in the computerized guideline value register as that was entered in the Guideline Value Register kept in the Sub-Registrar Office, Moolakaripatti with regard to the lands covered in the registered sale deeds No.2824/2008, registered on 24.11.2008 and sale deed No.2825/2008, registered on 24.11.2008 and consequently enter the revised guideline value for the subsequent periods.

For Petitioner :Mr.S.Natarajan
For Respondents :Mr.K.S.Selvaganesan
Additional Government Pleader

ORDER

These Writ Petitions have been preferred to challenge the impugned order of the second respondent in Na.Ka.No.372/AA1/2022 dated 14.02.2022 and quash the same and issue consequential direction, directing the respondents 2 & 3 to carry out the entry of guideline value in the computerized guideline value register as that was entered in the Guideline Value Register kept in the Sub-Registrar Office, Moolakaripatti with regard to the lands covered in the registered sale deeds No.2824/2008, registered on 24.11.2008 and sale deed

No.2825/2008, registered on 24.11.2008 and consequently enter the revised guideline value for the subsequent periods.

2. The learned counsel appearing for the petitioners would submit that the petitioner is the owner of the land in survey numbers 190/9, 191/5, 192/8, 192/9, 197/3, 198/1, 198/2A, 198/2B, 225/1, 225/2, 225/3, 225/4, 198/5, 203/2A, 203/2B, 223/1, 223/3, 223/4, 223/6A, 225/1, 225/2, 225/3, 225/4, 226/4 and 227/8 which are lying in one stretch with total extent of 7.94.00 Hectares in Ramakrishnapuram Village within the jurisdiction of Moolakaraipatti Sub-Registrar Office, Tirunelveli District. The said lands were purchased by the petitioner from one R.Paravathi, W/o.Muthukrishnan @ Ramakrishnan, Muthukrishnan @ Ramakrishnan, S/o.Subba Reddiar, Devaki, W/o.Sankaranarayanan, Subbulakshmi, W/o.Sankaran, R.Paravathi, W/o.Muthukrishnan @ Ramakrishnan, Flix Lazer, S/o.Selate Marian Nadar, Mary Chellathal, W/o.Gnana Ayya Nadar, Rajaiya, S/o.Gnanaiya Nadar, Anthony Saveri Muthu, S/o.Thurusmathurendram, Dhasnevis, S/o.Seiletru Marian Nadar, Anthony Savari Muthu, S/o.Thurusmuthurendran, Ramasamy, S/o.Rathakrishnan, Mohan S/o.Rathakrishnan and Devaki, W/o.Sankaranarayana Reddiar, through their Power of Attorney, Samuel Santhakumar, S/o.Issak by registered document No.2824/2008, on the file of

Sub-Registrar Office, Moolakaraipatti. In the same village he also purchased lands in survey numbers 199/9, 201/8A, 201/10, 201/13, 201/15, 201/18, 218/6, 219/5B, 221/1A, 221/3A, 221/3B, 222/1, 222/8, and 222/11B1 which are lying in one stretch with total extent of 6.74.00 Hectares from one Devaki, W/o.Sankaranarayaanan, Subbulakshmi, W/o.Sankaran, R.Parvathi, W/o.Muthukrishnan @ Ramakrishnan, Flix Lazer, S/o.Selat Marian Nadar, Thanga Marial W/o.Anthony Nadar, Felix Lazer, S/o.Salet Marian Nadar, Thasnevis, S/o.Salet Marian Nadar, Anthony Savari Muthu, S/o.Kurus Muthurendran, Ramasamy S/o.Rathakrishnan, Mohan S/o.Rathakrishnan, Rajaiya S/o.Gnanaiya Nadar, Anthony Savari Muthu, S/o.Kurusmathurendran, Ponnaiya S/o.Vellaiya Nadar and Rasamy Nadar, S/o.Arumuga Nadar through their Power Agent Samuel Santhakumar S/o.Issak by registered document No. 2825/2008, on the file of Sub-Registrar Office, Moolakaraipatti. For document number 2824/2008, at the time of purchase, originally, he paid stamp duty of Rs.50,000/- by giving the market value as Rs.6,20,400/- in the said document. Though the document was registered on 24.11.2008, the Sub-Registrar, Moolakaraipatti refused to hand over the original document stating that the lands were undervalued and he referred the document to Special Deputy Collector (Stamps) Tirunelveli under Section 47(A) of Indian Stamp Act for insufficient Stamp duty. Since in the guideline register, some of the nearby survey numbers were valued at Rs.250/- per square meter, the Special Deputy Collector calculated the value of his land also at Rs.250/- per square meter and arrayed the total value of the land as Rs.1,98,50,000/-.

3. He would further submit that the petitioner filed writ petition in W.P(MD)No.3259 of 2012 before this Court for handing over the document pending reference under Section 47(A) of Stamp Act and consequently it was handed over to him with the endorsement of undervaluation. Then the Special Deputy Collector (Stamps) by his order in reference No.X1/812/2009 has confirmed the land value as Rs.250/- per Square Meter and calculated the total Land value as Rs.1,98,50,000/- and the stamp duty as Rs.15,88,000/-. On deducting the stamp duty of Rs.50,000/- that was already paid at the time of registration, the rest of stamp duty of Rs.15,38,000/- as calculated by the Special Deputy Collector (Stamps) was paid by him on 30.08.2019 in Challan number 84. The payment of deficit stamp duty was also certified by the Special Deputy Collector (Stamps) Tirunelveli and same was endorsed in the original document. The land guideline value of Rs.1,98,50,000/- has also been entered in the Guideline Register kept in the Sub-Registrar Office.

4. For document number 2825/2008, originally, he paid stamp duty of Rs.43,200/- by giving the market value as Rs.5,39,200/- in the said document. Though the document was registered on 24.11.2008, the Sub-Registrar, Moolakaraipatti refused to hand over the original document stating that the lands were undervalued and he referred the document to Sepcial Deputy Collector (Stamps) Tirunelveli under Section 47(A)(1) of Indian Stamp Act for insufficient Stamp duty. Since in the guideline register, some of the nearby survey numbers were valued at Rs.250/- per square meter, the Special Collector calculated the value of his land also at Rs.250/- per square meter and arrayed the total value of the land as Rs.1,68,50,000/-. He filed W.P(MD)No. 3259/2012 before this Court for handing over the document pending reference under Section 47(A) of Stamp Act and consequently it was handed over to him with the endorsement of undervaluation. Then the Special Deputy Collector (Stamps) by his order in reference No.X1/813/2009 has confirmed the land value as Rs.250/- per square meter an calculated the total Land value as Rs.1,68,50,000/- and the stamp duty as Rs.13,48,000/-. On deducting the stamp duty of Rs.43,200/- that was already paid at the time of registration, the rest of stamp duty of Rs.13,04,800/- as calculated by the Special Deputy Collector (Stamps) was paid by him on 27.08.2019 in Challan number 83. The payment of deficit stamp duty was also certified by the Special Deputy

Collector (Stamps) Tirunelveli and same was endorsed in the original document. The land guideline value of Rs.1,68,50,000/- has also been entered in the guideline register kept in the sub registrar office.

5. It is submitted that for the subsequent periods, guideline value register was computerized and were published in the website throughout Tamil Nadu. Under Right to Information Act, he came to know that after registration of his document, guideline values were revised on 01.04.2012 and thereafter, on 09.06.2017. But for the lands purchased under document No.2824/2008 and 2825/2008, the guideline value fixed by the Registration Department was not entered in the computerized guideline value register. Instead, the value stated in the sale deed was not accepted by the registration department and it was referred for undervaluation. After the payment of deficit stamp duty by the petitioner as fixed by the Special Deputy Collector (Stamps), the land value as fixed by the Special Deputy Collector (Stamps) Tirunelveli has been entered in the Guideline Value Register maintained in the Sub-Registrar Office Moolakaraipatti. But this has not been carried out in the computerized guideline register. When he verified with the guideline value register as on 09.06.2017 in the website, for the nearby lands, the revised guideline value for the said period has been entered as Rs.440/- or Rs.600/- per square meter. But

for his lands in the computerized Guideline value entry was as Rs.2,68,000/- per Hectare. It is to be noted that during the period of registration of his documents, the guideline value was fixed at Rs.250/- per square meter for his lands. The stamp duty was also paid for the said value and the same has been entered in the register kept in the Registrar Office. But the said value has not been carried out in the computerized guideline register. If the value been carried out and entered properly, the guideline value as on 01.06.2017 ought to have been entered as Rs.400/- or Rs.600/- per square meter for his lands in the computerized guideline value register. This mistake was brought to the knowledge of all the concerned authorities by his representation, dated 04.01.2021 by enclosing all supporting documents. But so far, no action has been taken on his representation.

6. He would further submit that the guideline value for the lands purchased by the petitioner was fixed at Rs.250/- per square meter at the time of his purchase in the year 2008. Hence, when he paid lesser stamp duty, his documents were referred to the Special Deputy Collector (Stamps). The Special Deputy Collector passed order fixing Rs.250/- per square meter. On accepting the same, the deficit stamp duty was also paid by him and the guideline value had been entered in the register of Sub-Registrar's office at Rs.250/- per square

meter. It is the duty of the concerned officials to carry out the guideline values in the computerized register as entered in the guideline value register kept in the Sub-Registrar Office. But this was not done by the authorities in spite of his several oral representations and also written representation dated 04.01.2021. The Deputy Inspector General of Registration has passed a one line order, dated 14.02.2022 stating that the value determined by the Special Deputy Collector will apply only to the particular document. Challenging the said order, the petitioner has filed the present writ petition.

7. Mr. K.S.Selvaganesan, learned Additional Government Pleader appearing for the respondents would submit that as per the Circular, dated 08.06.2017 issued by the Inspector General of Registration, Chennai-28 and the Book Copy maintained by the Sub-Registrar Office they have fixed the guideline value for Registration of document. If there is any difference between the book maintained by the Sub-Registrar Office and Online copy, this will not cause any prejudice to the parties concerned as if any difference is there, the authorities will correct the same in the book maintained by them and more over, if they are having any discrepancy regarding the guideline value, they can very well approach the District Committee headed by the District Collectors and others.

8. It is seen from the circular, dated 08.06.2017 issued by the Inspector General of Registration that the Department has fixed some guidelines for registering the documents that the revised Market Value Guidelines will come into force from 09.06.2017 with effect from 09.06.2017 at a reduction of 33 percent from the existing Market Value Guide as on 08.06.2017. Accordingly, the adjusted square meter value is 67 percent of the value on the website on 08.06.2017 Rounded to the next 5 Rupees depending on the square meter value and Rounded to the next 500 Rupees depending on the hectare value should be followed. Registration Officers should follow the revised market value guide depending on the documents submitted for registration from 09.06.2017 and take appropriate action if there is a decrease in the value. As per Order No.19136/L1/98 dated 22.04.1998 it is not necessary to follow the higher versions of the registrations for the following documents will be in effect. The market value of the registered documents as per the guideline value in the filing date is as per the guideline value on the date of entry Section 47/1/A3 actions to be taken on 09.06.2017 and onwards for documents registered on and after 09.06.2017 by taking into consideration the registration points prior to 09.06.2017 to recommend by Sub-Registrar or District Revenue Officer or Special Deputy Collector (Stamps) to determine the value based on

the original documents alone should be avoided. In respect of a property found in the document filed for registration dated 09.06.2017 and thereafter, it is informed that no reduction in value shall be made on the basis of the higher value found in the document before the same property was registered before the date of 09.06.2017 and the higher value fixed by the District Revenue Officer of Special Deputy Collector (Stamps).

9. In view of the above facts, such a prayer cannot be granted as the guideline value has to be fixed by the Government. The reduction or increase in the guideline value depends upon the Government Policy decision and the Court has no right to interfere with the policy decision taken by the Government. This Court cannot insist the Government to mention the guideline value in the computerized guideline value registers. But, the Government may carry out necessary amendments as and when the same is modified. If the petitioner is aggrieved, he can approach the District Level Committee headed by District Collector and others and if the said committed has passed any order as against the petitioner, he can approach the State Level committee, which is headed by Inspector General of Registration and others for redressing his grievance.

10. In view of the above facts, the writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes/No
Internet:Yes/No **02.12.2022**
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Door No.100, Santhome High Road,
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V.BHAVANI SUBBAROYAN,J.

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