IN THE HIGH COURT OF JUDICATURE AT MADRAS

JUDGMENT RESERVED ON : 25.04.2023

JUDGMENT PRONOUNCED ON : 07.07.2023

CORAM

THE HON'BLE MRS.JUSTICE N.MALA

C.M.A.No.2781 of 2022

N.Ramkumar … Appellant

vs.

1.The Chief Revenue Control Officer cum
Inspector General of Registration,
No.120, Santhome High Road,
Santhome, Chennai – 8.

2.The Special Deputy Collector (Stamps),
Cuddalore District,
Cuddalore.

3.The District Registrar (Administration),
Kallakurichi,
Kallakurichi District.

4.The Sub-Registrar Joint-II,
Kallakurichi,
Kallakurichi District. … Respondents

Prayer: Civil Miscellaneous Appeal is filed under Section 47(a)(10) of the Indian Stamp Act, against the order made in Na.Ka.No.10160/N3/2022 dated 15.09.2022 passed by the Principal Revenue Control Officer cum Chairman, Registration, Chennai –

600 028.

For Appellant : Mr.S.N.Subramani

For Respondents : Mr.C.Jayaprakash,
Government Advocate

* * * * *

JUDGMENT

This Civil Miscellaneous Appeal is filed by the appellant against the order made in Na.Ka.No.10160/N3/2022 dated 15.09.2022 passed by the Principal Revenue Control Officer cum Chairman, Registration, Chennai – 600 028.

2. The brief facts of the case are that, the appellant purchased the property in Survey No.127/2020 vide sale deed dated 08.02.2021, adopting the guideline value at Rs.804/- per sq.ft., and presented the document for registration. The document was kept pending (P2/2021) as there was no guideline value for the appellant's Survey number. It was therefore referred to the District Registrar, Kallakurichi (Administration) for fixing the guideline value. The District Registrar, Kallakurichi (Administration) vide communication dated 12.03.2021, fixed the guideline value for the appellant's property at Rs.4,020/- per sq.ft. on the basis of the classification of the property as commercial special category V. As the appellants document was kept pending for long time, on repeated complaints of the appellant, the 4th respondent registered and numbered the

document as Document No.2002/2021 on 10.06.2021 by fixing the sale consideration at Rs.7,87,500/- adopting guideline value of Rs.804/- per sq.ft. The 4th respondent thereafter sent a communication to the 3rd respondent to determine the market value under Section 47-A of the Indian Stamp Act, as he was of the opinion, that the document was under valued. The 3rd respondent vide order dated 30.07.2021 fixed the guideline value at Rs.15,000/- per sq.ft. and stated that the deficit stamp duty of Rs.3,82,200/- was to be recovered from the appellant. Aggrieved by the order of 3rd respondent, the appellant preferred the appeal under Section 47 (A)(5) of the Indian Stamp Act to the 1st respondent herein. Initially the 1st respondent dismissed the appeal on the ground of limitation. The appellant therefore preferred a writ petition in W.P.No.9650 of 2022 before this Court and the same was allowed vide order dated 26.04.2022. Thereafter, the 1st respondent vide impugned order, fixed the value at Rs.4,020/- per sq.ft and confirmed the order of the 3rd respondent, as far as value of the building was concerned. Aggrieved by the order of the 1st respondent, the appellant has preferred the above appeal.

3. The learned counsel for the appellant submitted that the order of the 1st respondent was erroneous and untenable. The learned counsel submitted that, the 1st

respondent erred in adopting the value of Rs.4,020/- per sq.ft, overlooking the fact that in the very same Survey No. the property was registered as Document No.2002/2021 and the guideline value of Rs.804/- per sq.ft was adopted. The learned counsel therefore submitted that, as the appellant's property was also covered by the same Survey Number, the higher guideline value of Rs.4,020/- per sq.ft could not be adopted for the appellant's property. No other point was agitated before me in support of the appeal.

4. The learned counsel for the respondents on the other hand submitted that the order of the 1st respondent was very reasoned and the same does not call for any interference in the appeal.

5. I have heard both the learned counsels and have perused the materials placed on record.

6. It is seen that the appellant's property related to Survey No.127/20 and according to the respondents, it is situate in a commercial zone. It is seen that the appellant's property is situate within Kallakurichi town and it is adjacent to Kutcheri road police station. The appellant's property is surrounded by lands which are converted into layouts and sold. It is seen from the order of the 3rd respondent, that property of the

appellant was within commercial special category V and therefore the 3rd respondent determined the guideline value at Rs.4,020/- per sq.ft for the appellant's land. The appellant produced the copy of his sale deed as also the copy of sale deed in Document No.2122/2021 relied by him. When the appellant relies on a comparable sale Deed for the purpose of adopting the value stated therein, then the burden lies on him to show how his property is similar to the property covered under the comparable sale Deed. This Court has gone through the documents and finds that the appellant's property is situate in Survey No.127/20 Kutcheri Road and is to the North of the police station. Whereas, the property covered by Document No.2122/2021 is situate in Survey No.127/22A and 127/22B and is in Kottaimedu. Therefore in the absence of any evidence to prove the similarity of the lands and in the light of the fact that the aforesaid properties are not in the same area, I am of the view that the 1st respondent was right in rejecting the appellants contentions that the guideline value adopted in Document No.2122/2021 should be adopted for his sale also.

7. It is further seen that, even as per the website of guideline values of kallakurichi Village produced by the appellant in typed set of papers, the guideline value for Kutcheri Road varies from Rs.804/- per sq.ft to Rs.3,350/- per sq.ft for commercial special type IV, as on 09.06.2017. It is seen that, for the appellants Survey No. there was no

guideline value fixed and therefore the 3rd respondent fixed the guideline value for Survey No.127/20 at Rs.4,020/- per sq.ft categorising the said Survey No. as commercial special category V. The 1st respondent in his order clearly found that the appellant's property was just 400 meters away from the kallakurichi bus stand, adjacent to the police station and was in a commercial area. The said factual finding is not disputed by the appellant in the appeal.

8. In the light of the above discussions, I am of the view that the appeal has no merits and the same deserves to be dismissed. I found no infirmity or illegality in the order passed by the 1st respondent and the same is confirmed.

In the result, the Civil Miscellaneous Appeal is dismissed. There shall be no order as to costs.

07.07.2023

Index : yes/no
Internet: yes/no
Neutral Citation: Yes/No
ah/dsn

To

1.The Principal Revenue Control Officer cum Chairman,
Registration, Chennai – 600 028.

2.The Chief Revenue Control Officer cum
Inspector General of Registration,
No.120, Santhome High Road,
Santhome, Chennai – 8.

3.The Special Deputy Collector (Stamps),
Cuddalore District,
Cuddalore.

4.The District Registrar (Administration),
Kallakurichi,
Kallakurichi District.

5.The Sub-Registrar Joint-II,
Kallakurichi,
Kallakurichi District.

6.The Section Officer,
V.R.Section,
High Court,
Madras.

N.MALA, J.

dsn

PRE-DELIVERY JUDGMENT IN
C.M.A.No.2781 of 2022

JUDGMENT DELIVERED ON

07.07.2023