



WEB COPY

W.P. No.18206 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.11.2023

Coram:

**THE HONOURABLE MR. JUSTICE P.VELMURUGAN**

W.P. No.18206 of 2017

and

W.M.P.No.19796 of 2017

Casa Grande Private Limited  
New No.111, Old No.59, L.B. Road,  
Thiruvanmiyur  
Chennai - 600041

... Petitioner

Vs.

1. The Inspector General of Registration  
Department of Registration  
No.100, Santhome High Road  
Chennai - 600 004

2. The District Collector  
The Office of the Collectorate  
Kancheepuram - 631 501

3. The Joint I, Sub Registrar  
South Chennai, Saidapet  
Chennai - 600 015.

... Respondents

**Prayer:** Writ Petition is filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari to call for the records of the 3rd respondent in respect of the proceedings dated 13.04.2017 bearing Letter No.5731/APB/2017 and quash the same.



For Petitioner : Mr.Ganesan OLV for  
M/s.Ganesh and Ganesh

For Respondents : Mr.Yogesh Kannadasan  
Special Government Pleader

### **ORDER**

This Writ Petition is filed for a writ of Certiorari to call for the records of the 3rd respondent in respect of the proceedings dated 13.04.2017 bearing Letter No.5731/APB/2017 and quash the same.

2.The contention of the petitioner is that the petitioner company purchased a property at Manapakkam Village, M.G. Salai, from M/s.Larsen and Toubro Limited on 01.07.2015 on the value as mentioned in the document, measuring a total extent of about 4 acres and 65.50 cents, comprised in about 4 survey numbers. The petitioner company duly paid the stamp duty and registration fee for the market value as arrived at between the parties. Thereafter, the Sub Committee revalued and fixed the market value of the subject property at Rs.3,000/- Per Sq.ft. after taking into consideration of the various factors and development potential etc. The petitioner company



paid the duty and registration fee in accordance with the value fixed by the Sub Committee and the document of sale was released by the 3rd respondent herein. Thereafter, without any reason, the State Valuation Committee, fixed the market value of the subject property at Rs.4,000/- Per Sq. ft. and the same was communicated to the petitioner company by the 3rd respondent by the impugned notice dated 13.04.2017. Challenging the said notice and the value fixed therein, the present writ petition is filed.

3. The learned counsel for the petitioner submitted that the Sub Committee only after inspecting the locality including the subject property, considering various factors and development potential, fixed the value of the subject property at Rs.3,000/- Per Sq.ft., whereas, the State Valuation Committee without any reason, increased the value from Rs.3,000/- Per Sq.ft. to Rs.4,000/- Per Sq.ft. Hence, the petitioner is before this Court. He further submitted that the petitioner has also sent a representation dated 15.06.2017 to the respondents 1 and 3.

4. The learned Special Government Pleader appearing for the respondents submitted that the State Valuation Committee is the final authority to decide the market value guidelines in the State and it is not



mandatory that the State Valuation Committee has to accept the value fixed by the Valuation Sub Committee. The subject property is situated in Manapakkam Village which comes under Chennai Corporation. This is adjoining to many software companies which is highly potential developing residential area. Based on the development of surrounding residential area, the members of the Valuation Committee, after due deliberation, found that the value recommended by the Valuation Sub Committee was too low and thereby, increased the market value of the subject property from Rs.3,000/- Per Sq.ft. to Rs.4,000/- Per Sq.ft. He further submitted that if the document is registered and withheld for want of sufficient stamp duty, he can follow the procedure under Section 47A of the Indian Stamp Act.

5. Heard both sides and perused the records.

6. It is seen that the petitioner is challenging only the impugned demand notice. The learned Special Government Pleader appearing for the respondents, admitted that the representation made by the petitioner has not been considered and so far, no final order is passed.

7. Since, there is no final order, the petitioner is not entitled to quash



the impugned notice dated 13.04.2017. However, the representation made by the petitioner dated 15.06.2017 is still pending. Therefore, considering the facts and submissions made by the learned counsel on either side, this Court without going into the merits of the case, directs the respondents to consider the petitioner's representation dated 15.06.2017 and conduct enquiry in the manner known to law after giving notice and opportunity of hearing the petitioner and pass final order on merits and in accordance with law, within a period of three months from the date of receipt of copy of this order.

8. With the above directions, the writ petition is disposed of. Consequently, connected Miscellaneous Petition is closed. There shall be no order as to costs.

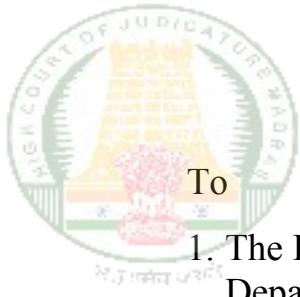
16.11.2023

ksa-2

Index : Yes / No

Speaking Order : Yes / No

Neutral Citation Case : Yes/No



To

1. The Inspector General of Registration  
Department of Registration  
No.100, Santhome High Road  
Chennai - 600 004

2. The District Collector  
The Office of the Collectorate  
Kancheepuram - 631 501

3. The Joint I, Sub Registrar  
South Chennai, Saidapet  
Chennai - 600 015.

W.P. No.18206 of 2





WEB COPY

W.P. No.18206 of 2



**P.VELMURUGAN. J.**

Ksa-2

W.P. No.18206 of 2017

16.11.2023