IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.12.2023

CORAM:

THE HONOURABLE MR. JUSTICE K.RAJASEKAR

C.M.A.No.275 of 2021
and
C.M.P.No.1851 of 2021

Tmt. T. R. K. Saraswathi ... Appellant / Applicant

Vs.

1. Inspector General of Registration,
 Santhome High Road,
 Chennai.

2. The District Revenue Officer (Stamps),
 Collectorate Building,
 Coimbatore – 641 018.

3. District Registrar (Admn.,),
 Collectorate Compound,
 State Bank Road, Coimbatore Central,
 Coimbatore – 641 018.

4. The Sub-Registrar,
 No.82, 5th Cross Street,
 Meena Estate, Sowripalayam (Post),
 Peelamedu, Coimbatore – 641 028. ... Respondents/Respondents

Civil Miscellaneous Appeal filed under Section 47A (10) of the Indian Stamp Act, 1899 against the Fair and Decreetal Order dated 01.03.2017 made in K.No.40025/UI/14 on the file of the first respondent herein.

For Appellant : Mr. K. R. Arun Shabari

For Respondents : Dr. S. Suriya,
Additional Government Pleader

JUDGMENT

This Civil Miscellaneous Appeal has been filed by challenging the Order passed by the first respondent in K.No.40025/UI/14, dated 01.03.2017, wherein, directed the payment of additional stamp duty for a sum of Rs.1,44,450/-.

2. The parties are referred to hereunder according to their litigative status and ranking before the trial Court.

3. The case of the appellant herein is that she had purchased a vacant plot ad-measuring 16050 sq.ft of land situated in T.S.No.10/608/4B, Krishnaroyapuram Village, Coimbatore Registration District. The appellant had purchased the above said land for value of Rs.778/- per sq.ft. Subsequently, the document was referred under Section 47(A) (1) of the Indian Stamp Act, for valuation of stamp duty to be collected for fixation of

the value of land. Accordingly, the Stamp Collector has fixed the value of land at Rs.1250/- per sq.ft., by proceedings dated 15.09.2009. On 31.08.2015, the Inspector General of Registration, Chennai has initiated *suo-motu* proceedings under Section 47(A) (6) of the Indian Stamp Act and issued notice to the appellant herein for *suo motu* revision. In the revision proceedings, the appellant herein had participated and after due enquiry, the Registrar has revised the value of land at Rs.2150/-.

4. Aggrieved over the initiation of *suo-motu* revision, the appellant herein has approached this Court stating that there is a legal bar prescribed as per Section 47 (A) (7) of the Indian Stamp Act, 1899. Hence the entire revision proceedings initiated by the first respondent is null and void.

5. Mr. K. R. Arun Shabari, learned counsel for the appellant has submitted that even though, the question of limitation was not raised before the first respondent since it is bar under the jurisdiction of the first respondent from exercising revisional power and the same is question of law and the same has been raised here and the Revisional Authority has no

right to exercise its jurisdiction, after lapse of limitation period.

6. Dr. S. Suriya, learned Additional Government Pleader has submitted that purely based on good faith of the grounds, after looking every angle, the Registrar has fixed the value of property and the same is in order and prays to confirm the Order passed by the first respondent.

7. I have heard the submissions made on both sides.

8. In ***N.Mani and Another vs. Inspector General of Registration cum The Chief Revenue Authority and 2 Others [2017 SCC Online Madras 24751]*** and ***2020 SCC Madras 509,*** this Court has consistently held that the revisional power of the Inspector General of Registration shall be exercised within the limited period prescribed under Section 47(A) (7) of the Tamil Nadu Stamp Act, which reads as follows:

> *"47 (A) (7) The Chief Controlling Revenue Authority shall not initiate proceedings against any order passed under sub-section (2) or sub-section (3) if,_*
>
> *(a) the time for appeal against that order has not expired; or*

(b) more than five years have expired after the passing of such order".

9. By incorporating Section 47(A) (6) of the Tamil Nadu Stamp Act, it has been proved that limitation provided under the statue has to be followed, while exercising the revisional jurisdiction and if the same is exercised after the limitation period, the entire proceedings is *void ab initio*. In this case, the Order of the Appellate Authority has passed on 05.09.2019 and the *suo motu* proceedings were initiated by the first respondent as stated in the counter is on 31.08.2015. It is admittedly supports the case of he appellant that since *suo motu* revision has been exercised after the lapse of limitation period prescribed under Section 47(A) (7) of the Indian Stamp Act, 1899, the appeal is to be allowed. Accordingly, the Order passed by the Revisional Authority is hereby liable to be set aside.

10. In the result, this Civil Miscellaneous Appeal is Allowed. The Order passed by the First Respondent in K.No.40025/UI/14, dated 01.03.2017 is set aside. There shall be no order as to costs.

11.12.2023

ssi
Index : Yes / No
Speaking Order : Yes / No
Neutral Citation Case : Yes/No

K.RAJASEKAR,J.,

ssi

To

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VR Section, High Court,
Madras.

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