



C.M.A(MD)No.414 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

RESERVED ON	12.12.2023
PRONOUNCED ON	22.12.2023

CORAM:

THE HONOURABLE MR.JUSTICE G.CHANDRASEKHARAN

C.M.A(MD)No.414 of 2023

and

C.M.P(MD)No.5068 of 2023

S.Sonia

... Appellant/Petitioner

.vs.

1.The Inspector General of Registration,
Office of the Inspector General of Registration,
100, Santhome Highway,
Chennai – 28.

2.The Special Deputy Collector(Stamps),
Palayamkottai,
Tirunelveli.

3.The District Registrar(Administration),
Tirunelveli.

4.The Sub-Registrar,
Panagudi,
Tirunelveli District.

: Respondents/Respondents

PRAYER: Civil Miscellaneous Appeal filed under Section 47(10) of the Stamp Act, against the order passed by the first respondent vide U.P.எண்.25352/N5/2014, dated 04.11.2015, confirming the order of the 2nd respondent vide மு.ச.எண்.1/100/2014 dated 28.03.2014.

For Appellant

:Mr.C.T.Perumal

For Respondents 1 to 4

:Mr.N.Muthuvijayan,

Special Government Pleader



C.M.A(MD)No.414 of 2023

JUDGMENT

WEB COPY

This Civil Miscellaneous Appeal challenging the order passed by the first respondent vide டி.மு.எண்.25352/N5/2014, dated 04.11.2015, confirming the order of the 2nd respondent vide மு.ச.எண்.1/100/2014 dated 28.03.2014.

2. The learned counsel for the appellant submitted that the second respondent vide மு.ச.எண்.1/100/2014 இ dated 28.03.2014 fixed the market value of the land purchased by the appellant as Rs.4,37,400/- and ordered to pay stamp duty of Rs.2,94,680/- without affording any opportunity to the appellant to oppose the valuation of the land. The land purchased by the appellant is a punja land and it is being used for agricultural purpose only. It is 1 km away from the villages namely Pushpavanam, Saidammalpuram and Thandaiyarkulam and there are no residential houses near the land. The adjoining land purchased by the husband of the appellant in R.S.No.439/1 is classified as punja land. However, the appellant's land is erroneously classified as a house-site. The first respondent did not consider the report of the third respondent/enquiry officer. In the said circumstances, this Civil Miscellaneous Appeal is filed.



C.M.A(MD)No.414 of 2023

3. In reply, the learned Special Government Pleader appearing for the respondents submitted that the land value was fixed based on the valuation of the lands situated nearby and after following necessary procedure. Form-I notice was issued to the appellant and the appellant appeared for the enquiry. Form-II notice was also issued to the appellant and the appellant falsely says that she has not received Form-II notice.

4. I have considered the rival submissions and perused the records.

5. Merits apart, the learned counsel for the appellant mainly challenges the order passed by the first respondent confirming the order of the second respondent on the ground that Form-II notice was not served. In the absence of service of Form-II notice, the appellant was not able to appear for enquiry and challenge the provisional value assessed.

6. Though the learned Special Government Pleader produced the typed set of papers including Form-I notice, objection by the appellant, Inspection report, Form-II notice issued by the second respondent, despite giving sufficient opportunities, no evidence is produced to show that Form-II notice was actually served on the appellant.



C.M.A(MD)No.414 of 2023

WEB COPY

7. When the appellant takes a position that Form-II notice was not served and she was denied the opportunity of challenging the provisional determination of market value, the second respondent is expected to prove the service of Form-II notice. When that is not done, this Court has no objection except to set aside the orders of the respondents 1 and 2 and remit the matter back to the second respondent.

8. Accordingly, the orders of the first and second respondents dated 04.11.2015 and 28.03.2014, are set aside and the matter is remitted back to the second respondent for serving Form-II notice to the appellant and then proceed to pass orders in the manner known to law, as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.

9. Accordingly, this Civil Miscellaneous Appeal is disposed of. No Costs. Consequently, connected Miscellaneous Petition is closed.

22.12.2023

Index:Yes/No
NCC:Yes/No
pm



C.M.A(MD)No.414 of 2023

To:

- 1.The Inspector General of Registration,
Office of the Inspector General of Registration,
100, Santhome Highway,
Chennai – 28.
- 2.The Special Deputy Collector(Stamps),
Palayamkottai,
Tirunelveli.
- 3.The District Registrar(Administration),
Tirunelveli.
- 4.The Sub-Registrar,
Panagudi,
Tirunelveli District.
- 5.The Section Officer,
Vernacular Records,
Madurai Bench of Madras High Court,
Madurai.



WEB COPY



C.M.A(MD)No.414 of 2023

G.CHANDRASEKHARAN,J.

pm

C.M.A(MD)No.414 of 2023

22.12.2023