IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2024

CORAM

THE HONOURABLE MR.JUSTICE N.ANAND VENKATESH

Civil Miscellaneous Appeal No.1529, 1532, 1534, 1543 and 1550 of 2022

R.Krishnamoorthy ..Appellant

Vs.

1.The District Revenue Officer (Stamps),
5th Floor, Office of the District Collector,
M.Singaravelar Maaligal
No.32, Rajaji Salai, Chennai 600 001.

2.The District Registrar (Admin),
No.10, Kanchipuram Main Road,
Chengalpet – 603 002

3.The Sub Registrar,
O/o.The Sub Registrar, Chengalpet Joint II
No.10, Kanchipuram Main Road,
Chengalpet – 603 002 ...Respondents

APPEALS under Section 47-A (10) of the Indian Stamp Act, 1899, read with Rule 9(5)(a) of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968 read with Section 96 of the Civil Procedure Code, 1908.

For Appellant : Mr.Illayaraj Kumar for
M/s.Ramalingam and Associates

For Respondents : Mr.C.Jayaprakash
Government Advocate

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COMMON JUDGMENT

These Civil Miscellaneous appeals have been filed against the common final order passed by the Tamil Nadu Chief Controlling Revenue Authority and Inspector General of Registration, Chennai, fixing the rate at Rs.850 per sq.ft. with respect to properties covered under five sale deeds registered as Document Nos.3539, 3541, 3542, 3543 and 3544 of 2016, on the file of the third respondent.

2. CMA No.1529 of 2022 pertains to the purchase made by the appellant with respect to 2/5th undivided share of agricultural lands measuring nearly 0.44 cents out of 1.10 acres comprised in Survey Nos. 63/6, 57/2, 57/1, 56/2C, 56/2B and 61/1 with a right of 2/5 share in the well. That apart, the appellant had also purchased 1/5th undivided share in the agricultural land equivalent to 85.85 cents out of 4.29 acres in Survey

Nos.57/2, 63/3, 63/4, 63/5, 54, 58/1, 58/2, 58/3 58/5, 73/4 and 63/7 at Thirutheri Village, Chengalpet Taluk, Kanchipuram District, through a registered sale deed namely Doc.No.3541 of 2016 dated 16.06.2015 on the file of the 3rd respondent.

3. CMA No.1532 of 2022 pertains to the purchase made by the appellant with respect to 1/5th undivided share of agricultural land equivalent to 19 Cents from and out of 0.91 Acres of land comprised in S.Nos.57/3, 63/8, 70/4 and 58/4 of Thirutheri Village, Chengalpet Taluk, Kancheepuram District by a sale deed dated 16.06.2015 registered as Doc.No.3544 of 2016 with the 3rd respondent.

4. CMA No.1534 of 2022 pertains to the purchase made by the appellant with respect to 1/5th undivided share of agricultural land equivalent to 8.2 Cents from and out of 0.41 Acres of land comprised in S.No.63/1of Thirutheri Village, Chengalpet Taluk, Kancheepuram District by a sale deed dated 16.06.2015 registered as Document No.3539 of 2016 with the 3rd respondent.

5. CMA No.1543 of 2022 pertains to the purchase made by the appellant with respect to 2/5th undivided share of agricultural land equivalent to 0.28.8 cents from and out of 0.72 cents comprised in S.Nos. 59/1A, 74/1A, 74/1B and 74/2 of Thirutheri Village and 1/5th undivided share of Agricultural land equivalent to 0.46 Cents from and out of Acre 2.30 cents of land comprised in S.Nos.62/1, 60/2, 62/3, 59/2A, 59/2B, 62/5 and 74/3 of Thirutheri Village, Chengelpet Taluk, Kancheepuram District by a sale deed dated 16.06.2015 registered as Doc.No.3543 of 2016 with the 3rd respondent.

6. CMA No.1550 of 2022 pertains to the purchase made by the appellant with respect to 2/5th undivided share of agricultural land equivalent to 16.4 cents from and out of 0.41 Acres comprised in S.No.59/4B and 1/5th undivided share of agricultural land equivalent to 0.31 cents from and out of 1.55 Acres of land comprised in S.Nos.59/5A and 59/5B of Thirutheri Village, Chenglepet Taluk, Kancheepuram District by a sale deed dated 16.06.2015 registered as Doc.No.3542 of 2016 on the file of the third respondent.

7. With respect to the above sale deeds, notices were issued by the 1st respondent by fixing the value and directing the appellant to pay the deficit stamp duty. The same was contested by the appellant. But, a common order dated 22.9.2016 came to be passed by the first respondent by determining the market value of the lands at Rs.850 per Sq.ft and directing the appellant to pay the deficit stamp duty pertaining to all the sale deeds.

8. Aggrieved by the said common order passed by the first respondent dated 22.9.2016, the appellant preferred appeals before the Chief Controlling Revenue Authority and Inspector General of Registration, Chennai-28, who had fixed the market value of the subject lands at Rs.850/- per sq.ft and further directed the appellant to pay the deficit stamp duty within a time frame. Challenging the same, the appellant is before this Court.

9. To get a bird's eye view of the particulars of the properties, the documents, through which it was purchased and the rates that were fixed,

are tabulated as hereunder :-

Sl.No.	Case No.	Date /Doc.No.	Extent	S.No.	Consideration	Rate Per Sq. ft	Guideline Value	SRO	Registrar Admin	DRO Stamp	IG Registration on Fixation
1.	CMA No.1529 of 2022	16.06.2015/ 3541 /2016	Item 1 44 cents in Acres 1.10 (2/5th share of Agricultural land) Item 2 85.80 cents in 4.29 Acres(1/5 th Share of Agricultural land)	63/6 57/2 57/1 56/2Cc 56/2B	Total consideration Rs.1,94,86,000	Item I Rs.66,00,000/- (44x 435.56) = Rs.344.38/- Item 2 Rs.1,28,86,000/- (85.80 x 435.56) = Rs.344.81/-	S.No.63/6 Rs.231/- Effective 2017 S.No.57/1 and 57/2 Rs.231/- Effective 2017 S.No.56/2B and 56/2C Rs.231/- Effective 2017 (Percent Rs.1,50000)	1000 Sq.ft	Rs.1,50,000/- Per cent	Rs.850 per Sq.feet	Rs.850 per Sq.feet
2.	CMANo.1532 of 2022	16.06.2015/3544 /2016	19 cents in 0.95 Acres (1/5th share of Agricultural land)	57/3, 63/8, 70/4 58/4	Rs.23,75,000/-	Rs.23,75,000/- (19 x 435.56) = Rs.286.96/-	S.No.57/3 Rs.192/- Effective 2017 S.No.58/4 Rs.192/- Effective 2017 S.No.63/8 Rs.192/- Effective 2017 S.No.70/4 Rs.192/- Effective 2017 (Per cent Rs.1,25,000)	1000 per Sq.ft.	Rs.1,25,000/- per cent	Rs.850 per sq.feet	Rs.850 per Sq.feet
3.	CMA No.1534 of	16.06.2015/ 3539	8.2 cents in 0.41	63/1	Rs.12,30,000	Rs.12,30,000/-	Rs.246/- as on	1000 Sq.ft	Rs.1,60,000/-	Rs.850 per	Rs.850 per Sq.

Sl.No.	***Case No.***	***Date /Doc.No.***	***Extent***	***S.No.***	***Consideration***	***Rate Per Sq. ft***	***Guideline Value***	***SRO***	***Registrar Admin***	***DRO Stamp***	***IG Registration on Fixation***
	2022	/2016	acres (1/5th share of Agricultural land)			(8.20 x 435.56) = Rs.335.98	today effective 2017 (Percent Rs.1,60,000)		per cet	Sq.feet	feet
4.	CMA No.1543 /2022	16.06.2015/3543 of 2016	Item 1 28.80 cents in 0.72 Acres (2/5th share of Agricultural land) Item 2 46 Cents in 2.30 Acres (1/5th share of Agriculturl Land)	59/1A 74/1A 74/1B 74/2 62/1 60/2 62/3 59/2A 59/2B 62/5 74/3	Rs.43,20,000/- Rs.69,00,000/- (46 x 435.56) = s.344.38 /-	Item 1 Rs.43,20,000/- (28.80 x 435.56) =Rs.344.38 Item 2 Rs.69,00,000/- (46 x 435.56) = Rs.344.38/-	S.No.59/1A 59/2A, 59/2B together Rs.269/- effective S.No.74 – all Sub divisions Rs.260/- Effective 2017 (Percent Rs.1,75,000/-)	1000 Sq.ft.	Rs.1,75,000/- per cent	Rs.850 per Sq.feet	Rs.850 per Sq.feet
5.	CMA No.1550 of 2022	16.06.2015/ 3542/2016	Item 1 16.40 Cents in 0.41 Acres (2/5th share of Agricultural Land) Ite, 2 31 Cents in 1.55 Acres (1/5th Share of Agricultural Land) Total	59/4B 59/5A 59/5B	Rs.24,60,000/- Rs.46,50,000/- Rs.71,00,000/-	Item 1 Rs.24,60,000/- (16.4 x 435.56) = Rs.344.38/- Item 2 Rs.46,50,000/- (31 x 435.56) Rs.344.38/-	S.No.59/4B (PerSq.ft Rs.1000 /-)	1000 Per Sq.deet	Rs.1000 /- Per feet	Rs.850 PerSq.feet	Rs.850 Sq.ft

10. The respondents have filed a counter affidavit in each appeal

by justifying the fixation of the value at Rs.850 per Sq.ft. It is mentioned in the counter affidavits that the Chief Controlling Revenue Authority and Inspector General of Registration had taken into consideration all the relevant factors as required under Rule 5 of the Tamil Nadu Stamp (Prevention and Undervaluation of Instruments) Rules 1968 (hereinafter called as the Stamp Rules) and the amount has been determined, which does not require any interference. Accordingly, the respondents have sought for dismissal of all these appeals.

11. Heard the learned counsel for respective parties.

12. The learned counsel appearing on behalf of the appellant primarily raised two issues. The fist issue that was raised by the learned counsel appearing on behalf of the appellant was that apart from the five sale deeds, the appellant had also purchased agricultural lands in Survey Nos.71/3 B measuring an extent of 30 cents through a registered sale deed dated 05.04.2016, which was registered as Doc.No.3540 of 2016. Even in so far as this document was concerned, proceedings were

initiated for undervaluation. It ultimately reached the Inspector General of Registration, who, in respect of Doc.No.3540 of 2016, through the proceedings dated 19.11.2021, took into consideration the report submitted by the District Revenue Officer and also the fact that the property is located near the lands in Survey Nos.62 & 63/1 and accordingly, fixed the rate at Rs.425 per Sq.ft. It was contented that the same rate should have been applied in the other five sale deeds also since these properties are also situated adjacent to the property involved in Doc.No.3540 of 2016.

13. The 2nd issue that was raised by the learned counsel appearing on behalf of the appellant was that the Inspector General of Registration had sought for a report of the District Revenue Officer (Registration) with respect to the nature of the property and such a report was also given after conducting a spot inspection. It was contended that the copy of this report was not furnished to the appellant. But, it has been extracted in the impugned order dated 20.12.2021. The learned counsel appearing on behalf of the appellant further submitted that the District

Registrar (In-charge), in his report, had fixed the following rates with respect to each document :-

Sl. No.	*Document Number*	*Rate Fixed*
1.	3539 of 2016	Rs.1,60,000/- per cent which works out to Rs.367/- per Sq.ft.
2.	3541 of 2016	Rs.1,50,000/- per cent which works out to Rs.344/- per Sq.ft.
3.	3542 of 2016	Rs.850/- per Sq.ft.
4.	3543 of 2016	Rs.1,75,000/- per cent which works out to Rs.402/- per Sq.ft.
5.	3544 of 2016	Rs.1,25,000/- per cent which works out to Rs.286/- per Sq.ft.

14. The learned counsel appearing on behalf of the appellant submitted that having received a reports from the District Revenue Officer (Registration and District Registrar (In-charge), who conducted a spot inspection and also determined the nature of the property and provided all the particulars, the Inspector General of Registration did not even consider these reports and without assigning any reasons, had fixed the rate at Rs.850/- per Sq.ft with respect to all the five documents.

15. The learned counsel appearing on behalf of the appellant

further contended that the appellant is willing to pay the rate that was fixed for the other document at Rs.425/- per sq.ft. even with respect to all these five documents and requested this Court to pass final orders, since this issue has been going on for the last eight years.

16. Per contra, the learned Government Advocate appearing for the respondents, apart from reiterating the stand taken in the counters, submitted that the report that was received by the Inspector General of Registration is merely recommendatory in nature and that it does not bind the Inspector General of Registration. He further submitted that the Inspector General of Registration, on considering the various factors provided under Rule 5 of the Stamp Rules, had determined the value and hence, the same does not require the interference of this Court. He also submitted that fixing the rate at Rs.425/- with respect to the other sale deed registered as document No.3540 of 2016, was done considering the fact that the guideline value was fixed at Rs.500/- per sq.ft. Likewise, in the instant case, the guideline value was fixed at Rs.1,000/- and therefore, the Inspector General of Registration had fixed the value at

Rs.850/-. Hence, the basis, on which, the value was fixed for the document registered as Doc.No.3540 of 2016 was consistently followed even with respect to five sale deeds, which are the subject matter in these appeals. Hence, it was contended that there are no merits in these appeals and the same are liable to be dismissed by this Court.

17. This Court has carefully considered the submissions made on either side and perused the materials available on record.

18. The Inspector General of Registration, in the common impugned proceedings dated 20.12.2021, relied upon the report submitted by the District Registrar, Chengalpet (Incharge). With respect to each document, the District Registrar submitted a report by making a spot inspection and describing the nature of property that is involved. The District Registrar also mentioned the rate that can be fixed. While making such a recommendation, the District Registrar has recommended the same guideline value that is prevailing with respect to Doc.Nos.3539, 3541, 3543, 3544 of 2016. With respect to Doc.No.3542 of 2016, the

District Registrar recommended for fixation of Rs.850/- per sq.ft. as the rate after considering the guideline value of Rs.1,000/- that was prevailing at the relevant point of time.

19. The Inspector General of Registration, having called for such a report from the District Registrar and after having been provided with the guideline value that was prevailing at the relevant point of time with respect to the subject lands, ought to have considered the same and assigned reasons as to why he is not relying upon the same. The common impugned order is completely bereft of reasoning. The Inspector General of Registration merely stated that for some of the adjacent properties in Survey Nos.71/1, 71/3, 71/5, 73/5, 81/1A6 and 81/1B, the rate has been fixed at Rs.1,000/- per Sq.ft. That apart, the same rate has been fixed with respect to the property in Survey Nos.81/1A1 and thereafter, the Inspector General of Registration proceeded to fix/determine the rate at Rs.850/- per sq.ft. This procedure that has been followed by the Inspector General of Registration is erroneous and it requires the interference of this Court.

20. The Inspector General of Registration ought to have dealt with the report submitted by the District Registrar, which report contains the description of properties after the spot inspection was made and also the prevailing guideline value. This report is a material document, which must have been taken into consideration when the final orders were passed. That apart, the Inspector General of Registration relied upon certain documents pertaining to the registration of other lands and on going through the same, it is seen that those documents pertained to dealing with house plots, which were sold. In the instant case, the subject properties that are involved are agricultural lands. Therefore, the Authority had to necessarily state as to how the rates that were fixed for house plots were made applicable to the agricultural lands, which were the subject matter in all the documents in question. This Court finds that the impugned proceedings of the Inspector General of Registration suffers from non application of mind and hence, it requires the interference of this Court. Therefore, this Court is inclined to interfere with the common impugned order, which has been put to challenge in these appeals and remand the matter back to the file of the Inspector

General of Registration to deal with the issue by following proper procedure within the time frame fixed by this Court.

21. In the result, the common impugned proceedings in Na.Ka. No.54063/N1/2016 dated 20.12.2021 passed by the Chief Controlling Revenue Authority and Inspector General of Registration, confirming the common order dated 22.9.2016 passed by the 1st respondent, is hereby quashed. The matter is remanded back to the file of the Chief Controlling Revenue Authority, who is directed to apply his mind afresh on the report that has been submitted by the District Registrar and also the grounds that have been raised by the appellant and pass fresh orders on its own merits and strictly in accordance with the relevant Rules, within a period of eight weeks from the date of receipt of a copy of this order.

22. In the result, all these civil miscellaneous appeals are allowed with the above directions. No costs.

02.04.2024

Index :Yes/No
Neutral citation: Yes/No
Speaking Order : Yes/No

To
1.The Chief Controlling Revenue
Authority and Inspector General
of Registration, Santhome, Chennai-28.
2.The District Revenue Officer (Stamps),
5th Floor, Office of the District Collector,
M.Singaravelar Maaligal
No.32, Rajaji Salai, Chennai 600 001.
3.The District Registrar (Admin),
No.10, Kanchipuram Main Road,
Chengalpet – 603 002
4.The Sub Registrar,
O/o.The Sub Registrar, Chengalpet Joint II
No.10, Kanchipuram Main Road,
Chengalpet – 603 002

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N.ANAND VENKATESH,J

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**CMA.Nos.1529, 1532, 1534,
1543 & 1550 of 2022**

02.04.2024