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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.07.2024

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THE HONOURABLE MR. JUSTICE N. ANAND VENKATESH

CMA No.1434 of 2024
and CMP No.12445 of 2024

K.Ramesh ..Appellant

.vs.

1.The Tamilnadu Chief Controlling Revenue Authority cum
Inspector General of Registration,
120, Santhome High Road,
Chennai – 600 028.

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

3.The Sub Registrar,
Kullanchavadi,
Cuddalore District. ..Respondents

Prayer: Civil Miscellaneous Appeal filed under Section 47-A(10) of Indian Stamp Act, against the order dated 20.02.2024 passed in Mu.Mu.No.47175/N3/2023 on the file of the Tamilnadu Chief Controlling Revenue Authority cum Inspector General of Registration, Chennai by confirming the order dated 14.01.2020 in Si.Pa.No.1425/2016-2017 on the file of The Special Deputy Collector (Stamps), Cuddalore District under Section 47A(5) of Indian Stamp Act.

For Appellant : Mr.K.V.Muthuvisakan

For Respondent : Mr.B.Tamilnidhi
Additional Government Pleader

JUDGMENT

This appeal has been filed under Section 47A(10) of the Indian Stamp Act (herein after called as "Act") against the order passed by the 1st respondent in Mu.Mu.No.47175/N3/2023 dated 20.02.2024, refusing to entertain the appeal filed by the appellant on the ground that it has been filed beyond the limitation period prescribed under the Act.

2.Heard Mr.K.V.Muthuvisakan, learned counsel appearing on behalf of the appellant and Mr.B.Tamilnidhi, learned Additional Government Pleader appearing on behalf of the respondents.

3.The appellant purchased the subject land through a registered Sale Deed dated 19.01.2017, which was registered as Document No.80 of 2017. The Document was not released on the ground that the property has been under valued and ultimately, the 2nd respondent passed an order dated 14.01.2020, directing the appellant to pay a sum of Rs.1,10,803/- towards deficit stamp duty.

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Aggrieved by the same, the appellant filed an appeal before the 1st respondent under Section 47A(5) of the Act. The 1st respondent rejected the appeal only on the ground that the appeal has been filed beyond the period of limitation after nearly three years. Aggrieved by this order passed by the 1st respondent, the present appeal has been filed before this Court.

4.The order was passed by the 2nd respondent on 14.01.2020 and thereafter, the pandemic period started during March 2020. Normalcy was restored only during the end of the year 2022. This must be kept in mind by this Court. The appeal was filed before the 1st respondent only in the year 2023. The 1st respondent has rejected the appeal on the ground that the appeal is barred by limitation.

5.The only issue that requires consideration is as to whether the 1st respondent has the power to condone the delay in filing the appeal. This issue is no longer *res integra* and this Court in ***Indira Devi vs. Inspector General of Registration, No.120, Santhome High Road, Chennai and others*** reported in ***2005 1 CTC 733*** and ***M.Kaliammal vs. The Special Deputy Collector (Stamps) Salem-Namakkal-Dharmapuri and Krishnagiri at Salem and another*** reported in ***2005 3 CTC 529*** has categorically held that the provision of limitation act has not been excluded specifically and therefore, the appellate authority can always entertain the appeal even if it is filed with delay and consider the reasons assigned for the delay. Both these judgments were rendered by the Division Benches of this Court.

6.In view of the above, the impugned order passed by the 1st respondent in Mu.Mu.No.47175/N3/2023, dated 20.02.2024, is liable to be interfered, since the 1st respondent has rejected the appeal on the ground that the appeal has been filed beyond the period of limitation. Considering the fact that the original order was passed in the year 2020 by the 2nd respondent, it is not necessary to waste time by going into the question of delay. Therefore, while setting aside the order passed by the 1st respondent in Mu.Mu.No.47175/N3/2023, dated 20.02.2024, the matter is remanded back to the file of the 1st respondent with a direction to the 1st respondent to deal with the appeal on merits after affording opportunity to the appellant. The final order shall be passed in the appeal, within a period of three months from the date of receipt of copy of this order.

7.In the result, this civil miscellaneous appeal stands allowed with the above direction. No Costs. Consequently, connected miscellaneous petition is closed.

8.The counsel had appeared in this case after being engaged by the legal aid and the learned counsel assisted this Court by placing the relevant authorities to deal with the issue involved in the appeal. This Court therefore records its appreciation for the learned counsel who appeared on behalf of the appellant.

02.07.2024

Index : Yes/No
Speaking Order/Non-Speaking Order
Neutral citation : Yes/No
ssr

To

1.The Tamilnadu Chief Controlling Revenue Authority cum
Inspector General of Registration,
120, Santhome High Road,
Chennai – 600 028.

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

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N. ANAND VENKATESH., J

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