IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.06.2024

CORAM

THE HONOURABLE MR. JUSTICE N. SATHISH KUMAR

WP.No.15180 of 2024

Ramesh .. Petitioner

Versus

1. The Inspector General of Registration
   Registration Department
   No.100, Santhome High Road
   Chennai – 600 028

2. The District Registrar (Administration)
   Thiruppur Registration District
   Thiruppur – 641 602

3. The Sub Registrar
   Udumalpettai
   Thiruppur District .. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 2nd respondent to fix appropriate guide line value for the property purchased by the petitioner comprised in S.No. 698/ A2B bearing Plot No.2 situated at Kanamanayakanur Village, Udumalapettai Taluk, Thiruppur District having an extent of 1500 sq.ft and consequently direct the 3rd respondent to release the sale deed dated 09.02.2024 bearing pending document No. P10 of 2024.

For Petitioner : Mr.Abhinav Parthasarathy

For Respondents : Mr.B.Vijay
Additional Government Pleader

ORDER

This Writ Petition has been filed to consider the representation for fixing the guideline value in a particular property.

2. Heard both sides and perused the materials placed on record. By consent of both parties, this writ petition is taken up for final disposal.

3. It is relevant to note that this Court in the case of *Anita Thomas and others vs. Inspector General of Registration and others* made in *W.P.No.28652 of 2022 etc.,* has held that the Sub Registrar or the District Registrar have no power to fix the guideline value and only the sub-committee mandated under Section 47-AA to the Indian Stamp Act 1899 alone is competent to fix the guideline value of a property. It is useful to extract the relevant paragraphs of the order as follows:

> *"23. It is relevant to note here that as per the provisions under the Indian Stamp Act, 1899, guideline value of a property could be fixed only in accordance with law. By Act 13 of 2008, the State of Tamil Nadu inserted Section 47-AA to the Indian Stamp Act 1899. The said provision came into effect w.e.f. 01.06.2010 which reads as follows:-*

?47-AA. Constitution of Valuation Committee.? (1) The State Government shall, by notification, constitute a Valuation Committee under the Chairmanship of Inspector-General of Registration and such other member as may be specified for estimation, publication and revision of market value guidelines of properties in any area in the State at such intervals and in such manner as maybe prescribed, for the purpose of Section 47-A.

(2) The Valuation Committee is the final authority for the formulation of policy, methodology and administration of the market value guidelines in the State and may, for the said purpose, constitute valuation sub-committee in each district comprising of such members as may be prescribed, for estimation and revision of the market value guidelines.

(3) The sub-committee so constituted shall function under the Valuation Committee and shall follow such procedures as may be prescribed and shall be subject to reconstitution whenever found necessary.?

24. The above provisions would make it clear that fixation of market value guidelines and revision of market value guidelines of properties shall be done only by the Valuation

Committee. As provided under sub~section (2) of Section 47-AA, the Valuation Committee may constitute valuation sub~committee in each district comprising of such members as may be prescribed, for estimation and revision of the market value guidelines.

25. Rule 3 of The Tamil Nadu Stamp (Constitution of Valuation Committee For Estimation, Publication And Revision of Market Value Guidelines of Properties) Rules, 2010 deals with constitution of sub-committee which reads as under:-

3. Constitution of valuation sub-committee.? (1) The Valuation Committee may constitute valuation sub-committee in each revenue district for the purpose of estimation and revision of the market value guidelines of the properties consisting of the following members.?

(i) District Collector - Chairman;

(ii) District Revenue Officer;

(iii) Deputy Inspector General of Registration;

(iv) District Registrars of the Concerned Registration district;

(v) District Registrar of the Head Quarters of the

concerned revenue district-Secretary;

(vi) Assistant Director of Town Panchayats;

(vii) Assistant Director of Panchayats;

(viii) Regional Director of Municipalities and

(ix) Representatives of local bodies

(2) The office of the valuation sub-committee shall be located in the office of the District Collector and he is responsible to oversee the administration of the valuation sub-Committee. The District Registrar of the concerned revenue district shall deal with the correspondence and is also responsible for the compilation of the data relating to the market value of the properties, in accordance with the decision of the valuation sub-committee.?

26. Rule 3 thus makes it mandatory that sub~committee shall consist of all nine members under the Chairmanship of the District Collector concerned.

27. Rule 5 provides guidelines for the estimation of the market value by Valuation Sub-Committee which reads as under:-

?5. Guidelines for the estimation of the market value by the valuation sub-committee.?Each valuation sub-committee shall

prepare the statement showing average rates of agricultural and non-agricultural lands, residential, commercial and industrial sites in the sub-district and municipal or local body area, considering the following general guidelines:?

(1) (a) In the case of lands other than house sites?

(i) Classification of land as dry, garden, wet and the like;

(ii) Classification under various classes of soil in the survey records;

(iii) Other factors which influence the valuation of the land in question;

(iv) Value of adjacent land or lands in the vicinity;

(v) As far as practicable the nature of crop and average annual yield from the land for five consecutive years till the determination and nearness to road and market, distance from village site, its location in general, level of land, transport facilities, facilities available for irrigation such as tanks, well and pumpsets.

(b) In the case of house sites ?

(i) The general value of house site in the locality;

(ii) Nearness to road, railway station, bus route;

(iii) Nearness to market, shops and the like;

(iv) Amenities available in the place like public offices, hospitals and educational institutions;

(v) Development activities, industrial improvements in the vicinity;

(vi) Land tax and valuation of sites with reference to taxation records of the local authorities concerned;

(vii) Any other features having a special bearing on the valuation of the site;

(viii) Any other special features like bore~well in addition to public water supply, lawn, garden and swimming pool.

(c) Properties other than lands, house sites and buildings ?

(i) The nature and conditions of the property;

(ii) Purpose for which property is being put to use; and

(iii) Any other special features having a bearing on the valuation of the property.

(2) (a) The value of agricultural lands may be classified as dry, wet or garden, generally and nearness to the village may be considered for fixing the rates to each class.

(b) The rate for the lands with coconut or arecanut

plantations may be estimated as garden lands instead of land plus number of trees.

(c) Data provided by the concerned Superintending Engineers of the Public Works Department shall be the norm for valuation of buildings.

(d) All the market value guidelines statements approved by the valuation sub~committee are public records and shall be preserved as permanent records in the Office of the concerned District Registrar.?

28. The above rule would make it further clear that before fixing the market value guidelines various factors have to be taken note of. In the case of house sites, general value of house site in the locality; nearness to road, railways station, but route, nearness to market, shops and the like; amenities available in the place like public offices, hospitals and educational institutions; development activities, value of the adjacent lands or lands in the vicinity; and several other factors have to be considered and taken into account."

4. Such view of the matter, let the writ petitioner make an application before the sub-committee as per law and on such application, the sub-committee may take a call.

5. With the above, this Writ Petition is disposed of. No costs.

24.06.2024

dhk
Index :Yes/No
Internet :Yes/No
Neutral Citation : Yes/No

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