



WA Nos.85 & 91 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.09.2024

CORAM

THE HON'BLE MR.JUSTICE S.S.SUNDAR

AND

THE HON'BLE MR.JUSTICE K.RAJASEKAR

WA Nos.85 & 91 of 2023

N.Shanmugaraja

... Appellant in both appeals

versus

1. The State of Tamil Nadu, rep. by
Secretary to Government,
Fort St.George, Chennai 600 009.
2. The Chief Controlling Revenue Authority -
Tamilnadu (Inspector General of Registration),
100 Santhome High Road,
Pattinapakkam, Chennai 600 028.
3. The Inspector General of Registration,
100 Santhome High Road,
Chennai 600 028.
4. The Deputy Inspector General of Registration,
S.N.High Road,
Tirunelveli Jn - 627 001.
5. The District Registrar,
Collectorate Campus,
Palayamkottai,
Tirunelveli 627 002.
6. The Special Deputy Collector(Stamps),
Collectorate Campus,



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Palayamkottai, Tirunelveli 627 002.

7. The Sub Registrar,
Burkit Maanagar, Palayamkottai Taluk,
Tirunelveli. ...Respondents in WA No.85 of 2023

1.The Chief Controlling Revenue Authority -
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Pattinapakkam, Chennai 600 028.

2.The Inspector General of Registration,
100 Santhome High Road,
Chennai 600 028.

3. The Deputy Inspector General of Registration,
S.N.High Road,
Tirunelveli Jn – 627 001.

4. The District Registrar,
Collectorate Campus,
Palayamkottai, Tirunelveli 627 002.

5. The Special Deputy Collector(Stamps),
Collectorate Campus,
Palayamkottai, Tirunelveli 627 002.

6. The Sub Registrar,
Burkit Maanagar, Palayamkottai Taluk,
Tirunelveli.

7.The Deputy Inspector General of Registration,
Chennai ...Respondents in WA No.85 of 2023

Prayer: Appeals filed against order of learned Single Judge in WP Nos.40286
of 2006 and 28495 of 2005 dated 10.08.2021.

For the Appellant : Mr.T.M.Hariharan

For the Respondents : Mr.B.Vijay,
Additional Government Pleader



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COMMON JUDGMENT

(Made by S.S.SUNDAR, J.)

These writ appeals are directed against the proceedings initiated suo motu by the Inspector General of Registration under Section 47 A(6) of the Indian Stamp Act. It is to be noted that the appellant has a statutory remedy of filing an appeal under Section 47 (A) (10) of the Indian Stamp Act before this Court. Though a statutory appeal is provided, the appellant has filed writ petitions. The writ petitions were dismissed only on the ground that the appellant has an alternative remedy of filing civil miscellaneous appeal before this Court.

2. The only argument advanced by learned counsel for the appellant is that the impugned order is without jurisdiction as the Inspector General of Registration has confirmed the order of the Committee fixing the guideline value earlier and that the Special Deputy Collector (Stamps) or Sub-Registrar has no jurisdiction to re-agitate the issue to initiate proceedings under Section 47(A) of the Stamp Act.

3. This Court is unable to appreciate the contention of the learned counsel for the appellant for the reason that guideline value is different from the market



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value. When question arises as to the correct market value of the property conveyed under an instrument, it is not always the guideline value which is to be accepted. There is no jurisdictional error and hence, there can be no exception to the order of the learned Single Judge directing the appellant to avail the statutory remedy available under the statute.

4. In view of the same, the appeals are dismissed as devoid of any merits. There will be no order as to costs.

5. Taking note of the fact that the writ petitions and writ appeals were pending before this Court, the civil miscellaneous petition, if filed by the appellant, shall be numbered without any objection as to limitation, as this Court is convinced that the delay in filing such appeal is only due to the pendency of the writ petitions and the writ appeals.

(S.S.S.R., J.)
10.09.2024

(K.R.S., J.)

Index : Yes/No
tar



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