IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 5/11/2024

C O R A M

THE HONOURABLE Mr.JUSTICE **M.DHANDAPANI**

Civil Miscellaneous Appeal No.2921 of 2024

S.Mohanasundaram ... Appellant

Vs

1. The Inspector General of Registration
   100 Santhome High Road
   Mullaima Nagar, Madavelipakkam
   Raja Annamalaipuram
   Chennai 28.

2. The District Revenue Officer (Stamp)
   Singaravelar Maligai
   Chennai.

3. The Joint Sub-Registrar No.II
   Kancheepuram High Road
   Chengalpet 603 002. ... Respondents

PRAYER: Appeal filed under Section 47 (10) of Stamp Act to set aside the order of the Inspector General of Registration, Chennai 28, in Na.Ka.No.44815/N1/2016 dated 3/8/2023.

For appellant ... Mr.S.Senthilvel

For respondents ... Mr.P.Gurunathan
Additional Government Pleader

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JUDGMENT

This Civil Miscellaneous Appeal has been filed to set aside the order of the Inspector General of Registration, Chennai 28, in Na.Ka.No.44815/N1/2016 dated 3/8/2023.

2. Mr.P.Gurunathan, learned Additional Government Pleader takes notice on behalf of the respondents.

3. By consent, Civil Miscellaneous Appeal is taken up for final disposal.

4. Brief facts which are necessary for the disposal of this Civil Miscellaneous Appeal are as follows:-

The appellant had purchased the land measuring to an extent of 2320 sq.feet, situated in S.Nos.69/2A, 69/2B & 79/7 bearing Plot No.24, vacant land in VIP Enclave, Ninnakarai Village, Chengalpet Taluk, Kancheepuram District, by a registered sale deed dated 4/3/2015 and the value covered under sale deed was Rs.11,61,000/- at the rate of Rs.500/- per sq.feet. Since the third respondent had entertained a doubt, with regard to the value of the property, referred the matter to the second respondent for determination of correct market value of the property, as contemplated under Section 47 – A of the Indian Stamp Act. The second respondent, determined the market value of the property at Rs.1,600/-. The appellant had already paid Rs.81,270/- as stamp duty, but the third respondent demanded the appellant to pay Rs.37,13,883/- as stamp duty. Hence, submitted a representation dated 28/7/2015 to the second respondent, thereby, the second respondent sent a notice dated 30/3/2016, reducing the stamp duty of Rs.1,600/- per sq.feet to Rs.1,300/- per sq.feet, i.e., from Rs.37,13,883/- to 1,29,850/-. Being aggrieved, the appellant had preferred an appeal before the first respondent and the same was confirmed on 3/8/2023. Against which the appellant has come forward with the instant Civil Miscellaneous Appeal.

5. Heard the learned counsel appearing on either side and perused the materials available on record.

6. The learned counsel appearing for the appellant submitted that the appellant had approached the first respondent on 5/7/2023 for providing road facility, water facility and sewage facility in and around the area. The first respondent had confirmed the order of the second respondent and further more, the first respondent had granted two months time for the payment of valuation of Rs.1,300/- per sq.feet, which comes to Rs.1,29,850/- from the date of order, failing which, the appellant has to pay 1% for remaining period.

7. The learned Additional Government Pleader submitted that concurrent finding cannot be interefered with.

8. Section 47 – A (6) of the Indian Stamp Act, 1899 can be invoked by the first respondent only after proper assessment of the land value, however, the subordinates of the first respondent has not done so. No material has been produced to substantiate the case of the first respondent under what circumstances, he has enhanced the market value of the land from Rs.500/- to Rs.1,300/- per sq.feet. In such a view of the matter, this Court is inclined to modify the impugned order passed by the first

respondent.

9. Accordingly, impugned order dated 3/8/2023 passed by the first respondent is hereby modified to the effect that the appellant should pay Rs.1,29,850/- with 6% interest from 3/8/2023 till the date of payment. After payment, the respondents are directed to release the Sale Deed Doc No.4423 of 2015 dated 4/3/2015 to the appellant forthwith.

10. With the above modification, this Civil Miscellaneous Appeal is partly allowed. No costs.

5/11/2024

mvs.

Index : Yes / No

Neutral Citation: Yes/No

To

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