



C.M.A.(MD) No.483 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Reserved on	29.09.2024
Pronounced on	11.11.2024

CORAM

THE HON'BLE MR.JUSTICE SUNDER MOHAN

C.M.A.(MD) No.483 of 2022

and

C.M.P.(MD) No.4219 of 2022

CEOA Educational Society,
Rep. by its Chairman,
M.Raja Climax, S/o.Micheal,
SRIRAM Nagar, Kalai Nagar Extension,
Kulamangalam Main Road,
Kosakulam, Madurai-17. ... Appellant

Vs.

- 1.Chief Controlling Revenue Authority/
Inspector General of Registration,
Santhome High Road,
Chennai - 28.
- 2.The Special Deputy Collector (Stamps),
Virudhunagar,
Virudhunagar District. ... Respondents

Prayer:- Civil Miscellaneous Appeal filed under Section 47A(10) of the Indian Stamp Act, 1899 to set aside the order passed in Na.Ka.No. 47733/N3/2018 dated 17.03.2022 on the file of the Chief Controlling Revenue Authority/Inspector General of Registration, Chennai.



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For Appellant : Mr.S.Rajasekar

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For Respondents : Mr.R.Baskaran,
Additional Advocate General
assisted by Mr.M.Muthumanikkam,
Government Advocate

J U D G M E N T

The instant appeal has been filed challenging the order of the first respondent dated 17.03.2022 passed in Na.Ka.No.47733/N3/2018.

2. The brief facts leading to the filing of this appeal are as follows:

(a) The appellant had purchased a land measuring a total extent of 97 Acres and 69 Cents by a Sale Deed dated 03.08.2017 registered as Document No.1227/2017 on the file of the Sub Registrar, Kariyapatti, Virudhunagar District. The land is comprised in 30 Survey Numbers, which are given below:

<i>Sl. No.</i>	<i>Survey No.</i>
1	89/1A
2	89/1B
3	89/2
4	89/3A
5	89/3B



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6	89/3C
7	89/3D
8	89/3E
9	89/4
10	89/5
11	89/6
12	89/7A1
13	89/7A2
14	89/7A3
15	89/7A4
16	89/7B1
17	89/7B2A
18	89/B3A
19	93/1
20	93/2A
21	93/2B
22	93/3A
23	93/3B
24	94/3A
25	94/3B
26	94/4
27	94/5A
28	94/5B
29	96/2A (old No.96/2)
30	96/3A (old No.96/3)

(b) The guideline value of the land was Rs.67,000/- per Acre for the land in S.Nos. at Sl.Nos.1 to 15 & 17,



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Rs.510/- per Sq.Mtr. for the land in S.No. at Sl.No.16, Rs.1,07,200/- per Acre for the land in S.No. at Sl.No. 18, Rs.1,00,500/- per Acre for the land in S.Nos. at Sl.Nos.19 to 23, and Rs.13,40,000/- per Acre for the land in S.Nos. at Sl.Nos.24 to 30. As per the guideline value, the total value of the land was Rs.2,61,62,421/- and that of the buildings was Rs.12,71,98,961/-.

- (c) The appellant, in the document, however, had shown the market value of the land as Rs.1,43,01,039/- and that of the buildings as Rs.12,71,98,961/-.
- (d) The Sub Registrar had recommended the market value of the land and the buildings to be fixed at Rs.725/- per Sq.Mtr. and Rs.4,83,56,046/-, respectively, and referred the document to the second respondent under Section 47A(2) of the Indian Stamp Act, 1899 for determination of the market value of the properties.
- (e) The second respondent had fixed the value at Rs.620/- per Sq.Mtr. for the entire land and Rs.12,71,98,961/- for the buildings.
- (f) Aggrieved by the said order, the appellant had filed an appeal before the first respondent.
- (g) The first respondent had sought for a report from the District Registrar, Virudhunagar. The District Registrar, Virudhunagar, had recommended the value to be fixed at Rs.510/- per Sq.Mtr for the land and Rs. 12,71,98,961/- for the buildings.



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- (h) Thereafter, it appears that the first respondent had sought for a report from the Deputy Registrar, Madurai. The Deputy Registrar, Madurai, had recommended the value to be fixed at Rs.795/- per Sq.Mtr for land and Rs.12,71,98,961/- for the buildings.
- (i) Based on the recommendations and considering the fact that the appellant was using the entire land as one unit and the buildings were situated in various places in the land and there were roads connecting various buildings and only a small extent of land was barren, the first respondent fixed the value at Rs.802/- per Sq.Mtr. for the land and Rs.12,71,98,961/- for the buildings.
- (j) This appeal has been filed challenging the said order.

3. The learned counsel for the appellant submitted that even assuming that the guideline value is adopted for the various extents of land, the total value of the land would only be Rs.2,61,62,421/-, but the second respondent had arbitrarily fixed the value for the entire extent of land at Rs.620/- per Sq.Mtr.; and that the first respondent, on an appeal, had enhanced the value to Rs.802/- per Sq.Mtr. and the same is not in accordance with law. The learned counsel further submitted that the total extent of land was comprised in several survey numbers and ought not to



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have been treated as one whole unit and a common value to the entire extent could not have been fixed and therefore prayed for setting aside the order of the first respondent.

4. The learned Additional Advocate General appearing for the respondents, per contra, submitted that the order impugned in this appeal contains elaborate reasons as to why the value was fixed at Rs.802/- per Sq.Mtr. and that since the land is enjoyed by the appellant as one whole unit, the method adopted by the respondents for fixing the common value for all survey numbers cannot be faulted. The learned Additional Advocate General further submitted that there were other reasons justifying the land value at Rs.802/- per Sq.Mtr. and no infirmity can be found in the impugned order and hence prayed for dismissal of this appeal.

5. The only point for consideration in the instant appeal is whether the value fixed by the first respondent at Rs.802/- Per Sq.Mtr. is in accordance with law.



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6. As stated earlier, the land is comprised in 30 survey numbers, and the guideline value for all survey numbers is different. If the guideline value is adopted for the entire land and buildings, the total value of the land and buildings, admittedly, would come to Rs.15,33,61,382/-. The land in all S.Nos. was valued per Acre, except for the land in S.No. at Sl.No.16, which was valued per Square Meter.

7. The Sub Registrar had recommended the value of the land to be fixed at Rs.725/- per Sq.Mtr., which is beyond the Guideline Value of Rs. 510/- fixed for the land in S.No. at Sl.No.16. The second respondent fixed the value at Rs.620/- per Sq.Mtr. by stating that the land is situated very close to a four-way road, i.e., road access; that there are basic facilities; that hence, the guideline value cannot be adopted for fixing the market value; and that the enquiries revealed that the market value of the land would be Rs.620/- per Sq.Mtr. However, there is no reference to any value mentioned in Sale Deed, if any, for the adjacent lands. The order merely states that the enquiries revealed that the value of the land to be fixed is Rs.620/- per Sq.Mtr.



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8. On appeal, the first respondent sought for a report from the District Registrar, Virudhunagar. The District Registrar, Virudhunagar, on 21.03.2019, had sent a report to the first respondent stating that the value can be fixed at Rs.510/- per Sq.Mtr. It is not known as to why yet another report was obtained from the Deputy Registrar, Madurai, who had recommended the value as Rs.795/- per Sq.Mtr. Be that as it may, the first respondent had referred to the specific advantages of the property, namely, that the entire extent of the land was used as a single unit; there are buildings, playgrounds, and roads between those buildings; and only a small portion of the land remained unused, and fixed the value of the land at Rs.802/- per Sq.Mtr.

9. Neither the recommendation made by the Sub Registrar fixing the value of the land at Rs.725 per/- Sq.Mtr., nor the order passed by the second respondent fixing the value of the land at Rs.620/- Sq.Mtr., states the basis for arriving at the value, except for mentioning that the enquiries revealed the market value of the land would be so much.

10. In the impugned order in the appeal, the first respondent had fixed the higher market value. Though the District Registrar,



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Virudhunagar, had recommended the value of Rs.510/- per Sq.Mtr., the first respondent had sought for another report from the Deputy Registrar, Madurai, who had recommended the value of Rs.795/- per Sq.Mtr. as stated earlier. Here again, there is no basis on which the said recommendations were rejected and the first respondent fixed his own value. The first respondent had not stated as to on what basis he had fixed the value at Rs.802/- per Sq.Mtr.

11. Therefore, this Court is of the view that since the authorities have not followed the procedure for fixing the market value as contained in Rule 5 of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968, the matter has to be remanded back to the second respondent herein to fix the value in terms of Rule 5 of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968, as expeditiously as possible on receipt of a copy of this Judgment and in any event, it shall be done within 3 months from the date of receipt of a copy of this Judgment.

12. As far as the valuation of the buildings is concerned, the value shown by the appellant in the document was confirmed by all the



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authorities, i.e, the Sub Registrar, the second respondent, the first respondent, the District Registrar, Virudhunagar, and the Deputy Registrar, Madurai. Therefore, this Court is of the view that the same may be adopted.

13. In the result, this Civil Miscellaneous Appeal is disposed of.
No costs. Consequently, the connected Miscellaneous Petition is closed.

11.11.2024
(2/2)

Index: Yes/ No
Neutral Citation: Yes / No
Speaking Order/Non-Speaking Order

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Copy To:

- 1.The Chief Controlling Revenue Authority/
Inspector General of Registration,
Santhome High Road,
Chennai – 28.
- 2.The Special Deputy Collector (Stamps),
Virudhunagar,
Virudhunagar District..
- 3.The Section Officer,
V.R.Section,
Madurai Bench of Madras High Court, Madurai.



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SUNDER MOHAN, J.

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Pre-Delivery Judgment made
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