



Rev.aplc(MD).No.65 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

JUDGMENT RESERVED ON : 15.07.2024

JUDGMENT PRONOUNDED ON : 18.07.2024

CORAM

THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

REV.APLC(MD)No.65 of 2024

in

CMA(MD).No.77 of 2010

1.The Chief Revenue Controlling Authority
Chennai

2.The Special Deputy Collector (Stamps)
Thanjavur

....Petitioners/Appellants

Vs

R.Muniyandi

....Respondent/Respondent

Prayer:- Review Application filed under Order 47 Rule 1 & 2 R/W Section 114 of C.P.C, to set aside the order in CMA(MD).No.77 of 2010 dated 26.04.2023 on the file of this Court and allow this review application.



Rev.aplc(MD).No.65 of 2024

For Appellants : Mr.Veera.Kathiravan
Additional Advocate General
Assisted by Mr.C.Satheesh
Government Advocate

For Respondent : Mr.K.Rajeswaran

JUDGMENT

The instant review application has been filed seeking to review the order of this Court dated 26.04.2023 made in CMA(MD).No.77 of 2010.

2.The respondent herein had purchased an extent of 1.40 acres in Survey.No.51/1 and registered the same on 06.07.2005 before the Joint Registrar Office, No.1, Pattukottai. After registration, the document was referred under Section 47-A of the Indian Stamp Act. The Original Authority had fixed the value of the property at Rs.105/- per sq.ft. On appeal, the First Appellate Authority had confirmed the said order. Challenging the same, the above appeal has been filed by the purchaser.

3.After perusing the orders of the Original as well as Appellate Authority, this Court had arrived at a finding that the market value of the land had been fixed by the Authority on the presumption that the property is likely to be used for commercial purpose at a later point of time. Relying upon the Hon'ble Division Bench judgement of our High Court and the



Rev.aplc(MD).No.65 of 2024

Hon'ble Supreme Court, this Court had set aside the said order on the ground that the nature of user is relatable to the date of purchase and therefore, authorities cannot determine the market value on the basis of presumption that it is likely to be converted into house-site use in future. This order is sought to be reviewed.

4. According to the learned Additional Advocate General appearing for the review applicants, the presumption of the property being used for commercial purpose in future is not the only ground on which the market value is fixed. He had extensively relied upon the orders of the Original Authority as well as the Appellate Authority and contended that the neighboring owners who have purchased the properties from the same sub-division have been fixed with a market value of Rs.102/- per sq.ft. Therefore, authorities were right in fixing at Rs.105/- per sq.ft. Hence, he prayed for reviewing the order.

5. During the review hearing, it was brought to the notice of the Court that the entire additional stamp duty as demanded by the Authorities had been remitted by the purchaser on 05.08.2019. However, this would not brought to the notice of the Court that when the appeal was heard and disposed of on 26.04.2023. When the entire amount as demanded by the



Rev.aplc(MD).No.65 of 2024

authorities has already been remitted by the purchaser, no purpose would be served in reviewing the order or re-hearing the appeal. The legal issue is left open.

6.The learned Additional Advocate General had further contended that the sale deed is dated 06.03.2000, but the entire stamp duty was remitted only on 05.08.2019 and therefore, interest has to be remitted by the purchaser for the belated payment. Proviso to Section 47-A(4) of the Indian Stamp Act 1899 points out that the interest payable shall get postponed till the disposal of the appeal and it shall be calculated on the amount that becomes due in accordance with the final order passed in the appeal. The present appeal has been filed under Section 47-A(10) of the Indian Stamp Act, 1899. Therefore, only after orders are passed by this Court, the liability will get fastened upon the purchaser to pay interest on the belated payment. In the present case, the entire amount as demanded by the authorities has been paid even during the pendency of the appeal. Therefore, the question of demanding any interest for the belated payment does not arise. However, the writ petitioners will not be entitled to seek refund of the stamp duty already paid.



WEB COPY



Rev.aplc(MD).No.65 of 2024

7.In view of the above said deliberations, it is not necessary to review the order of this Court and this Review Application stands closed. No costs.

18.07.2024

Index: Yes/No
Internet: Yes/No
NCC : Yes/No
msa



WEB COPY



Rev.aplc(MD).No.65 of 2024

R.VIJAYAKUMAR, J.

msa

Pre-Delivery Judgment made in
REV.APLC(MD)No.65 of 2024

18.07.2024