BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 26.02.2024

CORAM:

THE HON'BLE MR.JUSTICE **P. DHANABAL**

C.M.A.(MD)No.205 of 2014
and
M.P(MD) No.1 of 2014

M/s. Nila Mines Private Limited
137, Pudurpandiapuram
Tuticorin Taluk
Tuticorin District
Rep. by its Director
C.Selwin Prabhu .. Appellant/Appellant/Purchaser

.Vs.

1. The Tamil Nadu Registrar General cum
 Chief Revenue Controlling Officer
 Chennai .. Respondent/Appellate Authority

2. The Special Deputy Collector(Stamps)
 Virudhunagar District ..Respondent/Original Authority

3. The Sub Registrar
 Sayalkudi
 Tuticorin District ..Respondent/Registering Authority

Prayer : This Civil Miscellaneous Appeal filed under Section 47-A (10) of Indian Stamp Act, against the order dated 07.01.2014(served on 18.01.2014) made in Pa.Mu.No.55249/N4/2009 on the file of the first respondent herein modifying the order dated 24.12.2007 made in S2.Tha. Pa.No.74 to 83 of 2007 on the file of the second respondent herein under reference made by the third respondent herein for the sale deed registered vide document No.172 to 177 of 2007.

For Appellant : Mr.C. T. Perumal

For Respondents : Mr. G.Sivaraja
Government Advocate(Crl.Side)

JUDGMENT

This Civil Miscellaneous Appeal has been filed as against the order passed by the Tamil Nadu Registrar General cum Chief Revenue Controlling Officer, Chennai in order in Pa.Mu.No. 55249/N4/2009, wherein the first respondent has passed order that already this Court has set aside the order passed by the order the first respondent and remanded back the same for fresh consideration in CMA No.901 to 906 of 2009 dated 16.04.2010.

2. After verification of records the personal hearing was fixed on 27.02.2013 and the appellant also appeared through his Counsel and thereafter passed order that the value of the property is Rs. 35,000/- per acre. As against the order passed by the first respondent the present appeal has been filed by the appellant.

3. For the sake of convenience and brevity, the parties hereinafter will be referred to as per their status/ranking in the Tribunal.

4. According to the appellant, he purchased properties at Kannirajapuram village, Kadaladi Taluk, Sayalkudi Sub Registrar Office office through document No. 177/07 for an extent of 45 acres @ Rs.6,75,000/-. Since the value of the property is very low the Sub Registrar has sent the document for fixing value under Section 47(A)(1) of the Stamp Act. The Special Collector, Stamps inspected the properties in person and fixed the value @ Rs.42,000/- per acre. Aggrieved by the above said order the appellant has preferred this appeal under Section 47(A)(5) of the Stamp Act.

5. A report was called for from the District Registrar, Ramnad District. The District Registrar, Ramnad District had given value of Rs.47,000/-. Thereafter personal hearing was offered to the appellant and he appeared through his counsel on 29.04.2009. After considering the documents registered in and around the area of the disputed land he fixed the value @ Rs.52,500/- as guideline value, since the property was purchased for industrial purpose. As against

the order passed by the first respondent, the present appeal has been filed.

6. According the petitioner, the properties are punja lands and not capable for cultivation and the properties are situated 3kms away from the residential area and there is no proof for extraction of any mineral from the properties. The minimum registration value is Rs.20,000/- per acre and maximum value is Rs.51,100/- per acre. The properties were purchased for Rs.15,000/- per acre . Therefore the respondents without considering the above said aspects fixed higher value of Rs.35,000/- and the same is not in accordance with law.

7. According to the respondent the appellant has purchased properties and the guideline value was fixed as Rs.52,500/- per acre and the same was referred for fixing the value of the property under Section 47(A)(1) and the second respondent after elaborate inspection fixed Rs.47000/- per acre and thereafter the appellant filed appeal and in the appeal the appellate authority called for report from the District Registrar, Ramnad and he fixed a sum of Rs. 40000/-. However the first respondent after taking into consideration of the value of the properties fixed the same @ Rs.

35,000/-as value of the properties. Therefore the order passed by the first respondent is in order.

8. This Court has heard both sides and perused the records.

9. In this case the Sub Registrar has fixed guidelines @ Rs. 52,500/- and the same was referred under Section 47(A)(i) of the Stamp Act to the Special Collector, Stamps for fixing the value and after inspection fixed value @ Rs.47,000/- and the appellate authority called for report from the District Registrar and the District Registrar also fixed a same @ Rs.47,000/-. The appellate authority after analyzing the nature of property has reduced the value from Rs.47,000/- to Rs.35,000/- and the said order is based on records and the appellant has not produced any documents to show that the value of the property is less than the value fixed by the first respondent. Therefore the order passed by the first respondent by fixing rate @ Rs.35,000/- per acre is reasonable and thereby there is no any perversity or infirmity found in the order passed by the appellate authority and warrants no interference by this Court.

10. The learned counsel appearing for the appellant has relied on the following judgements:

i) M.Krishnan and 44 others .vs. The District Collector, Erode District, Erode and two others reported in 1998(III) CTC 366.

ii)Coimbatore District Real Estate Promoters Association rep by its President .vs. The State of Tamil Nadu by its Secretary, Registration Department , Fort St.George, Chennai reported in 2003- 3-L.W.459.

iii)Tata Coffee Limited, 57, Railway Parallel Road, Kumara Park West, Bangalore- 560020 .vs. The State of Tamil Nadu Rep. by the Secretary to Government, Commercial Taxed and Registration , Government of Tamil Nadu, Fort St.George, Chennai -9 reported in 2008(3) CTC 614.

iv) S.Santhi vs. The Chief Revenue Controlling Authority and Inspector General of Registration, Tamil Nadu, Santhome High Court, Chennai- 28 in C.M.A.No.2820 of 2012

11. On careful reading of the above judgments they will not be applicable to the present facts of the case because in this case the appellate authority has applied his mind and passed reasoned order and reduced the value from the market value of the property as well as the value fixed by the first appellate authority.

12. Therefore as discussed supra, this Civil Miscellaneous Appeal has no merits and deserves to be dismissed.

13.In the result, this Civil Miscellaneous Appeal stands dismissed. No costs. Consequently connected miscellaneous petition is closed.

26.02.2024

NCC : Yes/No
Index : Yes/No
Internet: Yes/No
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To:

1. The Tamil Nadu Registrar General cum
   Chief Revenue Controlling Officer
   Chennai

2. The Special Deputy Collector(Stamps)
   Virudhunagar District

3. The Sub Registrar
   Sayalkudi
   Tuticorin District

4.The Record Keeper,
Vernacular Section,
Madurai Bench of Madras High Court,
Madurai.

P. DHANABAL,J.

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C.M.A.(MD)No.205 of 2014

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