BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.12.2024

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD).No.2335 of 2017
and
W.M.P.(MD)Nos.1959 and 2045 of 2017

Seeni ...Petitioner

Vs

1.The Inspector General of Registration/
Chief Controlling Revenue Authority,
Santhome High Road, Chennai.

2.The District Registrar,
Palayamkottai Registration District,
Palayamkottai,
Tirunelveli.

3.The Special Deputy Collector (Stamps),
Thoothukudi,
Thoothukudi District.

4.The Sub Registrar,
Kovilpatti,
Thoothukudi District. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the third respondent in S.C.Pa.No.301/16, dated 06.01.2017, quash the same.

For Petitioner : Mr.M.Saravanan

For Respondents : Mr.S.P.Maharajan
Special Government Pleader

O R D E R

Heard Mr.M.Saravanan, learned counsel for the petitioner and Mr.S.P.Maharajan, learned Special Government Pleader for the respondents.

2. This Writ Petition has been filed challenging the provisional order of assessment passed by Special Deputy Collector (Stamps) / 3rd respondent, whereby provisionally fixing the value of land at Rs.3000 per sq.meter.

3. It is the case of the petitioner that on the date of registration, the website had shown the stamp duty to be paid at only Rs.800/- per sq.meter. The very same document produced by the petitioner would clearly indicate that the said guideline value indicated was from the year 2012. As per the Sub Registrar's reference, the guideline value prevailing in 2016, when the document was registered, was Rs.4,000/- per square meter for the street where the land is situated. However, the third

respondent herein assessed the market value of the land at Rs.3,000/- per square meter and issued a Form-II, based on which the provisional assessment was made. Had the petitioner raised his objections, the respondents would have proceeded to pass a final order, as only a provisional assessment order was passed, without any final order being issued by the authority. Even if the third respondent herein passes a final order, the same is appealable before the appellate authority as prescribed under Section 47(A)(5) of the Stamp Act. Therefore, the Writ Petition is not maintainable as an alternate remedy of appeal is available under Section 47(A) of the Act. Moreover, the order impugned is only a provisional assessment order, which requires the petitioner to submit objections, if any.

4. In such view of the matter, the petitioner is directed to submit his objections within a period of six weeks from today. On receipt of such objections, the respondents shall pass appropriate orders on merits and in accordance with law, after providing a reasonable opportunity of hearing to the petitioner, within a period of four weeks therefrom. If such an order is passed, the petitioner shall file an appeal under Section 47(A)(5) of the Act.

5. With the above direction, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

03.12.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr

To:

1.The Inspector General of Registration/
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Palayamkottai,
Tirunelveli.

3.The Special Deputy Collector (Stamps),
Thoothukudi,
Thoothukudi District.

4.The Sub Registrar,
Kovilpatti,
Thoothukudi District.

K.KUMARESH BABU, J.

Nsr

W.P.(MD).No.2335 of 2017

03.12.2024