IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.06.2025

Coram:

The Honourable Mrs.Justice T.V.THAMILSELVI

C.M.A.No.1294 of 2015
and M.P.No.1 of 2015

1.R.Devadoss

2.Tmt.D.Ilavarasi

...Appellants

Versus

Chief Controlling Revenue Authority
& Inspector General of Registration,
No.100, Santhome High Road,
Chennai – 600 028.

...Respondent

This Civil Miscellaneous Appeal is filed under Section 47a(10) of the Indian Stamp Act, 1899 praying to set aside the impugned order passed by the respondent in and by the proceedings in Letter No.13603/u2/u1/10 dated 21.05.2015.

For Appellants : Mr.D.Ravindranathan

For Respondent : Mr.C.Sathish,
Government Advocate

JUDGMENT

This Civil Miscellaneous Appeal has been preferred by the appellants seeking to set aside the order passed by the respondent vide Proceedings in Letter No.13603/u2/u1/10 dated 21.05.2015.

2. The brief facts of the case are as follows:

The appellants had jointly purchased the lands comprised in Survey Nos.67/3, 68/2A, 87/3, 87/4, 87/5, 71/1, 86/1, 70/1, 70/2A, 70/2B & 70/3 totally measuring an extent of 13 Acres 46 Cents situated at Vellalapatti Village, Salem District along with a Spinning Mill Building built with Aluminium Sheet measuring an extent of 2,950 – 90 Sq.Mtr, R.C.C. Roof Building measuring an extent of 768-86 Sq.Mtr, an Irrigation Well, 70 Coconut Trees, 7 ½ H.P.Electric Motor; Electricity Service Connection and Humidification Duct Spare Parts from one Mr.A.Sethu vide Sale Deed dated 22.12.2006 from one Mr.A.Sethu for a total sale consideration of Rs.1,25,00,000/-. On 28.12.2006, the said Sale Deed was registered as Document No.3811 of 2006 on the file of Sub Registrar Office, Salem (East). The guideline value of the lands situated at Vellalapatti Village locality was Rs.12/- per Square Feet. However, the appellants had registered the said Sale Deed on under valuation by paying Rs.1,25,000/- per 1 Acre of land, due to which, there was a revenue loss to the Government. Therefore, the issue was referred to Special Deputy Collector (Stamps), Salem under Section 47A(1) of Indian Stamp Act, 1899. The Special Deputy Collector (Stamps), Salem had inspected the lands purchased by the appellants and assessed the value of the said lands as Rs.8.50/- per Square Feet vide Proceedings dated 19.07.2007. Pursuant to the said proceedings, the Inspector of General of Registration, Chennai vide Proceedings bearing Moo.Mu.No.25527/AL2/2008 dated 05.03.2010, directed the District Registrar, Salem (East) to take action against the Sale Deed Document No.3811 of 2006. Thereafter, the Inspector of General of Registration, Chennai vide Show Cause Notice dated 29.09.2010, calling upon the 1st appellant to show cause as to why the value of the lands purchased by him should not be assessed as Rs.12/- per Square Feet and the deficit stamp duty and deficit registration fee should not be recovered from him, within a period of 12 days from the date of notice. As per the direction issued by the Inspector of General of Registration, Chennai, the District Registrar, Salem (East) inspected the subject lands and submitted the Inspection Report vide

Proceedings bearing Na.Ka.No.3085/Aa1/10 dated 12.10.2010. Then, the Inspector of General of Registration, Chennai vide Letter dated 29.04.2015, called upon the 1st appellant to appear for enquiry on 14.05.2015. On 14.05.2015, 1st appellant's Advocate viz., Mr.S.Mohanarangam appeared before the office of Inspector of General of Registration, Chennai and made his submissions. After perusing the report of Special Deputy Collector (Stamps), Salem and hearing the submissions of 1st appellant's Advocate, the respondent has passed the order vide Proceedings in Letter No.13603/u2/u1/10 dated 21.05.2015, accepting the value assessed by the Special Deputy Collector (Stamps), Salem and directing the appellants to pay the deficit stamp duty of Rs.2,42,312/- and deficit registration fee of Rs.30,290/- totally amounting to Rs.2,72,602/- in the concerned Sub Registrar Office, within 60 days, in default, to pay the said amount along with 1% interest per one month. Aggrieved by the said order, the appellants have preferred the present Civil Miscellaneous Appeal before this Court.

3. The learned counsel for the appellants submitted that the impugned order passed by the respondent is beyond the scope of *suo moto* revision and the same is in contradiction of Circular No.40931/P1/2002 – 1 dated 19.08.2002 issued by the Inspector General of Registration, Chennai in

respect of the building value assessed by the PWD Engineer (Buildings). Therefore, the learned counsel for the appellants submitted that the impugned order passed by the respondent is liable to be set aside.

4. The learned Government Advocate appearing for the respondent submitted that the appellants had registered the subject Sale Deed Document on under valuation and thereby, caused a revenue loss to the Government. Hence, the respondent has passed the impugned order directing the appellants to pay the deficit stamp duty and deficit registration fee. Therefore, the learned Government Advocate submitted that the impugned order passed by the respondent does not warrant any interference.

5. Heard the learned counsel on both sides and perused the materials available on record.

6. As far as this case is concerned, the appellants had registered the subject Sale Deed Document on under valuation. Due to the said act of appellants, there was revenue loss to the Government. Hence, the matter was referred to the Special Deputy Collector (Stamps), Salem for taking

appropriate action, pursuant to which, the Special Deputy Collector (Stamps), Salem had inspected the lands purchased by appellants and had assessed the value of said lands as Rs.8.50/- per Square Feet. After a careful consideration of the Proceedings dated 19.07.2007 issued by the Special Deputy Collector (Stamps), Salem; submissions made by the 1st appellant's Advocate and Field Inspection Report dated 12.10.2010 submitted by the District Registrar, Salem (East), the respondent has passed the impugned order, directing the appellants to pay the deficit stamp duty and deficit registration fee which requires no interference as they complied all legal formalities properly.

7. I am of the opinion that there is no merit in the case of appellants. Hence, this Civil Miscellaneous Appeal is liable to be dismissed.

8. Accordingly, this Civil Miscellaneous Appeal is dismissed and the appellants are directed to pay the deficit stamp duty and deficit registration fee in the concerned Sub Registrar Office, within a period of two months from the date of receipt of a copy of this order. No costs. Consequently,

connected Miscellaneous Petition is closed.

24.06.2025

mrr
Index : Yes/No
Speaking Order (or) Non-Speaking Order

To

1.The Chief Controlling Revenue Authority
& Inspector General of Registration,
No.100, Santhome High Road,
Chennai – 600 028.

2.The Section Officer,
Vernacular Records Section,
High Court, Madras.

T.V.THAMILSELVI, J.

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C.M.A.No.1294 of 2015

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