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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.01.2025

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THE HON'BLE MR. JUSTICE M.DHANDAPANI

**CMA.No.2668 of 2021
in C.M.P Nos.15251 and 15252 of 2021**

K.K.Flats Pvt. Ltd.,
Rep. By its Managing Director,
D.Muthukumar
1K, No.6, Mandapam Cross Road,
Kilpauk, Chennai-10.

... Appellant

-VS-

1. The Inspector General of Registration,
No.100, Santhome High Road,
Chennai-28.

2. The Special Deputy Collector
(Stamps) Office of the District Collector Complex,
Madurai-20.

.. Respondents

PRAYER: Civil Miscellaneous Petition has been filed under Section 47 A (10) of the Indian Stamp Act, to call for the records in NA. Ka.No.23664/N3/2020 dated 10.12.2020 and set aside the same and allow the appeal.

For Appellant : Mr.A.Thiyagarajan, Sr.C.
For M/s.S.Ramesh Kumar

For Respondent : Mr.P.Gurunathan, AGP

JUDGMENT

The appellant purchased a property by way of a sale deed dated



22.02.2018 to an extent 35.25 cents in S.No.84/5C1 and declared the value of

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the property at Rs.43,35,750/- by fixing a sum of Rs.282/- per sq. ft. However, the District Collector, Stamps has ordered to pay at Rs.1,376/- per sq. ft,. As against the same, the appellant preferred appeal before the first respondent under Section 47 A (5) of the Indian Stamp Act. The first respondent vide order dated 10.12.2020, reduced the amount from Rs.1,376/- to Rs.920/- per sq. ft. Aggrieved by the same, the appellant has filed the present appeal before this Court.

2. When the matter is taken up for hearing, the learned Senior Counsel appearing for the appellant, on instructions, submitted that the appellant is ready to pay a sum of Rs.920/- per sq. ft. towards stamp duty as ordered by the first respondent without any duty, interest and penalty within the time as fixed by this Court.

3. The learned Additional Government Pleader has not raised any objection in this regard.

4. Heard the learned counsel for the appellant and the first respondent and perused the materials available on record.



WEB COPY 5. Considering the facts and circumstances of the case and in view of the fair submission made by the learned Senior Counsel appearing for the appellant, this Court, without interfering with the impugned order, directs the appellant to pay a sum of Rs.920/- per sq. ft. in respect of S.No.84/5C1 situated at Sathamangalam Village, Sikkantharpuram to an extent of 35.25 cents within a period of six weeks from the date of receipt of a copy of this order.

6. With the above direction, the civil miscellaneous appeal is disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

27.01.2025

Rli

To

1. The Inspector General of Registration,
No.100, Santhome High Road,
Chennai-28.

2. The Special Deputy Collector
(Stamps) Office of the District Collector Complex,
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M.DHANDAPANI.,J

rli

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