IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : **04.04.2025**

CORAM

THE HON`BLE MR.JUSTICE N.SATHISH KUMAR

Review Application No.118 of 2025

&

Contempt Petition No.1476 of 2024

1. The Principal Secretary to Government,
   Commercial Taxes and Registration [K] Department,
   Secretariat, Chennai – 600 009.

2. The Inspector General of Registration,
   No.100, Santhome High Road, Chennai – 600 028.

3. The Deputy Inspector General of Registration,
   Chennai Zone, Fanepet, Nandanam,
   Chennai – 600 035.

4. The District Registrar [Administration],
   North Chennai, Kuralagam Buildings,
   Chennai – 600 048. ... Applicants

Vs.

M.Gopalswamy ... Respondent

Review Application has been filed under Order 47 Rule 1 and 2 of

CPC read with Section 114 of CPC to review the Order of this Court dated 27.09.2023 made in W.P.No.11720 of 2023.

For Applicants	: Mr.M.Sureshkumar, Addl.Advcate General Asst. by Mr.U.Baranidharan, Special Government Pleader
For Respondent	: P.Kannan Kumar

<u>O R D E R</u>

This Review Application has been filed to review the Order of this Court dated 27.09.2023 made in W.P.No.11720 of 2023.

2. The Writ Petition has been originally filed to quash the charge memo issued just prior to two days of the retirement of the writ petitioner. The charge memo was issued on the ground that when the writ petitioner was serving as the Sub Registrar incharge and while registering the document, there was loss to the revenue to the tune of Rs.81,78,361/-. The charge has been primarily framed on the basis of audit objections.

3. This Court while hearing the Writ Petition has taken note of the fact that for the very same charges the writ petitioner has already been proceeded in the year 2014 for causing loss to the tune of Rs.70,99,051/-. Originally the appointing authority has imposed a punishment of compulsory retirement. However, in the appeal, the same has been reduced to stoppage of increment for a period of three years in G.O.[D] No.467, Commercial Tax and Registration [K] Department dated 15.12.2016. Therefore, taking note of the subsequent charge on the similar allegation, this Court allowed the Writ Petition.

4. Now the Review Application has been filed alleging that for the total loss, a separate charge has been framed for causing loss to the tune of Rs.7,67,310/-. Therefore, according to the review applicants, as that charge memo has not been challenged, the writ petitioner cannot be permitted to retire.

5. I have perused entire materials available on record. Heard Mr.M.Sureshkumar, learned Additional Advocate General appearing for the applicants and Mr.P.Kannankumar, learned counsel appearing for the

respondent.

6. It is the contention of the learned Additional Advocate General appearing for the applicants that a charge memo is still pending and it has to see its logical end in a departmental proceedings. At the outset this Court is of the view that the writ petitioner has been charged for many times on the allegation of causing alleged revenue loss to the Department and he was proceeded departmentally which culminated up to stoppage of increment. Not stopping with that, subsequently, another charge memo has also been issued which is the subject matter of the Writ Petition in W.P.No.11720 of 2023. Now it appears that for the original amount pointed out by the audit, separate charges have been framed on 29.05.2023, which is available with the records indicate that the charges have been framed for the alleged revenue loss occurred to the tune of Rs.7,57,310/-.

7. It is relevant to note that the Sub Registrar has discharged his duty in his official capacity and registered the document as per law. He has not found out any discrepancy in the document at the time of registration of the document. Later charges were framed only pursuant to the audit objections.

This Court is at loss to undertstand as to how after several years of registration, the audit can determine the market value. Whether the property has been properly stamped or not, can be decided only on the basis of the market value and it is to be determined as per Section 47 A of the Registration Act. When the Sub Registrar while registering the document found that there was no under valuation and registered the document, merely because of some audit objections have been raised at a later point of time, that too after several years, on that basis alone it cannot be concluded that the document has been under valued and the person who discharged statutory duty should be proceeded departmentally for alleged loss pointed out in the audit report. If such departmental proceedings are allowed to be continued casually, in fact it will deter the Sub Registrar from discharging his statutory duties. Therefore, the very contention in the review application cannot be countenanced. Hence, this Court is of the view that issuing repeated charge memos on similar allegations is nothing but clear abuse of entire process.

8. Accordingly, this Revision Application is dismissed. The respondents are directed to pay all the terminal benefits to the respondent within a period of three months. In view of the above Order, no further

Orders is required in the Contempt Petition and the Contempt Petition is closed for the present.

04.04.2025

vrc

N.SATHISH KUMAR, J.

vrc

Review Application No.118 of 2025
&
Contempt Petition No.1476 of 2024

04.04.2025