



Crl.O.P.Nos.7625 and 11869 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

Orders reserved on : 01.07.2025

Orders pronounced on : **16.09.2025**

CORAM :

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

Crl.O.P.Nos.7625 and 11869 of 2025
and Crl.M.P.Nos.4896 and 7915 of 2025

Crl.O.P.No.7625 of 2025:-

A.Abdul Muneer

.. Petitioner

Versus

The State,
Represented by Inspector of Police,
Vigilance and Anti-Corruption,
Vasanthapuram, Vellore,
Tamil Nadu - 632 001.

.. Respondent

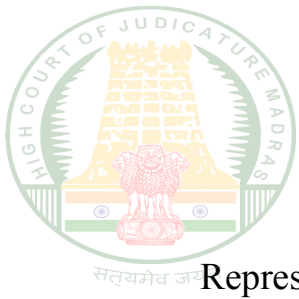
Crl.O.P.No.11869 of 2025:-

J.Sekar Reddy

.. Petitioner

Versus

The State,



Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY

Represented by Inspector of Police,
Vigilance and Anti-Corruption,
Vasanthapuram, Vellore,
Tamil Nadu - 632 001.

.. Respondent

Prayer in Crl.O.P.No.7625 of 2025 : Criminal Original Petition filed under Section 482 of Cr.P.C., and Section 528 of BNSS, 2023, to call for the records in F.I.R in Crime No.6 of 2021, dated 13.05.2021 on the file of the respondent and quash the same insofar as the petitioner is concerned, in exercise of the inherent powers under Section 528 of the Bharatiya Nagarik Suraksha Sanhita, 2023.

Prayer in Crl.O.P.No.11869 of 2025 : Criminal Original Petition filed under Section 482 of Cr.P.C., and Section 528 of BNSS, 2023, to call for the records in F.I.R in Crime No.06 of 2021, dated 13.05.2021 on the file of the respondent and quash the same insofar as the petitioner is concerned, in exercise of the inherent powers under Section 482 of the Criminal Procedure Code.

For Petitioner : Mr.Nithyaesh Natraj,
(in Crl.O.P.No.7625 of 2025) for Mr.H.Rajaram

For Petitioner : Mr.B.Kumar, Senior Counsel
(in Crl.O.P.No.11869 of 2025) for Mr.Vaibhav Rangarajan Venkatesh



WEB COPY



Crl.O.P.Nos.7625 and 11869 of 2025

For Respondent : Mr.S.Udaya Kumar,
(in both the cases) Government Advocate (Crl. Side)

COMMON ORDER

These two Criminal Original Petitions are filed by one *J.Sekar Reddy* (fourth accused) and *A.Abdul Muneer* (second accused) with a prayer to call for the records relating to the First Information Report in Crime No.6 of 2021, dated 13.05.2021 and to quash the same.

2. The First Information Report in Crime No.6 of 2021 was registered on 13.05.2021 for alleged offences under Sections 120B, 409 and 109 of the Indian Penal Code and Section 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988. The case was registered by the Inspector of Police, Vigilance and Anti-Corruption, Vellore. It is stated that the preliminary enquiry, conducted on the basis of the credible information against the accused mentioned therein, revealed the following facts:-

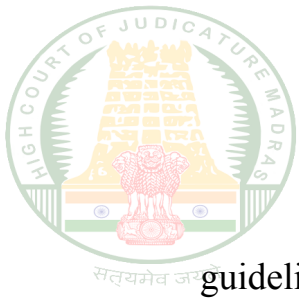
K.Sampath is the former Sub-Registrar of Katpadi. The second



Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY

accused (petitioner in Crl.O.P.No.7625 of 2025) was the Special Deputy Collector (Stamps) during the relevant period. The land measuring about Ac.5.88 cents in Katpadi village in S.No.474 and 550, belongs to the accused Nos.5 to 11, they having purchased the same on 05.11.2007 vide sale deed registered as Doct.No.9108 of 2007. They started selling the said land as plots under the name V.I.P Garden and even sold some portions of the said lands by mentioning them as residential plots by valuing it per square foot at Rs.77/- per square foot and thus, selling them as plots. While so, the third accused, *E.Parasuraman*, through his Power Agent, the fourth accused, *J.Sekar Reddy* (the petitioner in Crl.O.P.No.11869 of 2025) purchased the remaining portion of the said lands in S.Nos.474 and 550, totally measuring Ac.5.27 cents through seven sale deeds registered as Doct.No.8059 to 8065 of 2016 on 01.12.2016. The sale deeds describe the land as punja lands and they had under valued the lands by mentioning the value of the lands in each of the sale deeds as Rs.25,60,000/-. At the time of presentation of the sale deeds, S.No.474 was mentioned as Sl.No.43 in the



Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY

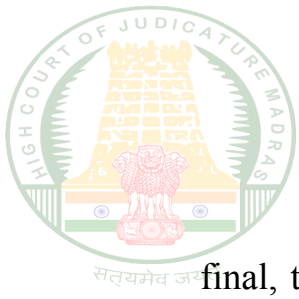
guideline register which categorised as residential special type - II and the guideline value was fixed at Rs.600/- per Sq.ft. Similarly, the S.No.550 was found in Sl.No.45 which was also categorised as residential special type - II and the guideline value was fixed at Rs.600/-. As per the same, the total value of the land comes to Rs.13,72,14,000/-, whereas, the total value for which the land was registered was only Rs.2,46,98,520/- and thus, there was a difference of Rs.11,25,15,480/-. Under the said circumstances, it is alleged that the first accused, being the Sub-Registrar and the second accused, being the Special Deputy Collector (Stamps) entered into the conspiracy with the other accused so as to benefit themselves engaged in referring the documents under Section 47A1 to the second accused, who ignoring the ground position, valued the balance as agricultural lands per cent basis at Rs.45,000/- per cent and passed orders so as to cause loss of stamp duty to the exchequer to the tune of Rs.78,76,090/- and registration fees to the tune of Rs.11,25,155/-. Both the petitioners herein now seek to quash the said First Information Report.



Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY

3. The first contention that is made on behalf of both the petitioners is that the order passed under Section 47-A(1) of the Indian Stamp Act is an exercise of quasi judicial power that is provided under the Act. The authority decides the *lis* between the presenters of the document and the Sub-Registrar and decides the question as to whether there is any under valuation or not. The guideline value that is fixed is only a guideline value and is not binding on the statutory authority. The authority is supposed to inspect the field and satisfy himself about the ground condition and arrive at a market value and decide whether there is any under valuation of the instrument or not. When such an order has been passed, the same is binding on everyone. As a matter of fact, in this case, by the order, dated 17.11.2023, the Principal Revenue Control Officer set aside the said order passed by the second accused. As a matter of fact, C.M.A.No.6 of 2024 was preferred on the file of this Court and by the order, dated 23.09.2024, the said order was set aside. Therefore, once the statutory order has become

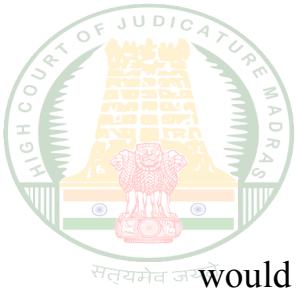


Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY

final, there cannot be any conclusion contrary to the same and as such, the second accused cannot be prosecuted and consequently, the prosecution against the other accused would also not lie.

4. The second contention that is raised is that though, in this case, originally, there was an attempt to sell this property as plots, subsequently, an order was passed by the Division Bench of this Court in W.P.No.19566 of 2015 etc., whereby, the Division Bench had granted an injunction restraining the authorities from in any manner registering the documents that are presented for the purchase of plots unless the area has been converted into an residential area by the planning authorities and the planning approval of the lay out is being granted. With reference to the land in question, absolutely, there is no such approval by the DTCP authorities and as per their records, it continues to be agricultural lands. In view of the subsequent events, the parties have not divided the land into plots, but, they continued to cultivate the land. As a matter of fact, the village records such as adangal extract etc.,

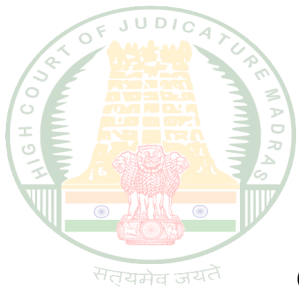


Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY

would prove the same that the same were under cultivation. The pictures that are taken during the inspection of the authority in the enquiry categorically shows that the lands are being cultivated. The certificate given by the Village Administrative Officer also confirms the same. Under these circumstances, just for the exercise of the power that too in the year 2016, very belatedly, the First Information Report is registered and all the accused are being unnecessarily prosecuted. Thus, it is an abuse of process of law. Therefore, the First Information Report is liable to be quashed.

5. Heard *Mr.B.Kumar*, learned Senior Counsel for the petitioner in Crl.O.P.No.11869 of 2025 and *Mr.Nithyaesh Natraj*, learned Counsel for the petitioner in Crl.O.P.No.7625 of 2025 and *Mr.S.Udaya Kumar*, learned Government Advocate (Crl. Side) for the respondent in both the cases. The arguments of both the learned Counsel for the petitioners overlap and as such, are recorded in common.



Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY

6. The learned Counsel for the petitioner in Crl.O.P.No.7625 of 2025 and the learned Senior Counsel for the petitioner in Crl.O.P.No.11869 of 2025, would very much rely upon the photographs that were taken during the inspection and would point out that the calculation was done as per the actual activities done on the ground. The learned Counsels would then point out to the F.M.B sketch with reference to the location of the land and would submit that from the very location of the land, after railway crossing by itself would establish that there was absolutely no pathway whatsoever and there was no scope for converting the said land into residential area. Unless the lands are converted into residential lands, they are entitled to cultivate the said lands. So long as the lands are agricultural lands, the same have been correctly valued on per cent basis by taking the market value that is prevalent in area.

7. With reference to the proposition that the second accused cannot be prosecuted for exercise of statutory/quasi judicial power and that the same



Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY

has become final, the learned Counsels would rely upon the judgment of the Hon'ble Supreme Court of India in ***G.L.Didwania and Anr. Vs. Income Tax Officer and Anr.***¹, the judgment of the Bombay High Court in ***Ravindra Babulal Jain and Anr. Vs. The State of Maharashtra and Anr.***² and that of this Court in ***Thanjai Murasu and Ors. Vs. Income-Tax Officer***³. It is further submitted that on the verge of the retirement, the second accused was placed under suspension and is facing the proceedings. There is absolutely no ground whatsoever to continue the proceedings.

8. Per *contra*, Mr.S.Udaya Kumar, learned Government Advocate (Crl. Side) for the respondent, by relying upon the counter-affidavit filed, would submit that when the parties themselves have earlier sold the very same land as the residential plots, suddenly, it is projected as if it is an agricultural land which was blindly accepted by the second accused and thereafter, the documents were released by the first accused. Therefore, *prima facie*, there

¹ 1995 Supp (2) SCC 724

² 2015 SCC OnLine Bom 5002

³ 1998 SCC OnLine Mad 1393



Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY

is an evidence of conspiracy between all the accused. The statutory order that is passed was sought to be reopened and was set aside by the Chief Controller of Revenue. However, the said order was set aside by this Court only on the ground of limitation. As such, there is no bar for the criminal proceedings to continue. The fact that the parties have subsequently ploughed all the land and showed as if the agriculture is being carried on only to cheat the exchequer, is the case of the prosecution. The truth or otherwise has to be ascertained only when the investigation is complete.

9. I have considered the rival submissions made on either side and perused the material records of the case.

10. With reference to the contention that the second accused acted as a quasi judicial authority and rendered a verdict and for the findings rendered therein, he should be prosecuted, is concerned, there can be no quarrel over the proposition that if the quasi judicial order has become final, no allegation



Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY

to the contrary can be made. But in this case, we are concerned with the prayer to quash the first information report. Firstly, even if any quasi judicial authority renders a verdict, if it is for an unlawful pecuniary gain, then, there will not be any bar in registering a criminal case and continuing an investigation. If it is pursuant to a criminal conspiracy, even then investigation can be carried on. It has to be seen that only after completion of investigation as to whether there is any evidence with reference to obtaining of any pecuniary favour for the accused Nos.1 and 2 or whether in any manner they colluded with the land owners for cheating the government and resulting in undue pecuniary benefit to them.

11. *Prima facie*, it can be seen that 8 plots, forming part of the original extent of Ac.5.88 cents, were sold on square foot basis as residential plots and the remaining Ac.5.24 cents, now, is the subject matter of these sale deeds. As stated supra, a perusal of the order passed under Section 47-A(1) of the Indian Stamp Act, it can be seen that the second accused records that



Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY

there is no approach road for these lands, whereas, it is the case of the prosecution that the accused themselves have executed the settlement deed, dated 27.10.2010 gifting the pathway in favour of the panchayat. The order passed by the second accused does not in any manner deal with the sale deeds already registered by the land owners themselves showing the extent sold as residential plots. Thirdly, in this case, the quasi judicial order was in fact set aside by a suo moto revision, however, the same was interfered in an appeal on the ground of limitation and not on merits. The question therefore, if the order is passed based on a conspiracy, even if the statutory remedy of suo moto revision is barred by limitation, whether the criminal investigation would also be barred. Unless there is bar of limitation to take cognizance of the offence, it cannot be said that the very registration of the first information report is barred or is an abuse of process of law.

12. It is be possible that the accused/land owners had physically ploughed the entire land as one extent and sown punja crops overnight and

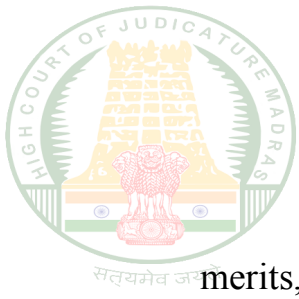


Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY

in another 15 to 30 days, it will look as if they are all cultivable lands. As a matter of fact, in the one set of order that is produced, it is recorded that the land owners are cultivating thuvarai (toor dhal), kadalai (ground nut), valli kilangu (sweet potato), whereas the photographs that are produced by the learned Counsel, which are said to have been taken on the day of inspection, show some field with kelvaragu (ragi) and solam (corn). It is the common knowledge that in all these cases, when it is insisted that the photograph with geographical co-ordinates has to be taken, the parties choose a place where no buildings etc., will be visible and make pictures/photograph in that angle. Therefore, photographs cannot be conclusive proof or an unimpeachable document. Neither the adangal extract etc., can said to be undisputable with reference to the cultivation or the lands being promoted as plots. Accordingly, I reject the submissions made with reference to the statutory order passed under Section 47-A(1) of the Indian Stamp Act.

13. The other submission made relates to merits. With reference to



Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY

merits, the factors that are against the accused is that there is an approach road by virtue of their own execution of settlement deed. However, even in the settlement deed, they mentioned that they have agricultural lands on either side and they want to take water across which is a point in their favour. Similarly, it may be a case that they had given up their original attempt to divide the lands into residential plots and have embraced cultivation once again. That fact cannot be decided by this Court at this juncture in the application for quashing the First Information Report. Firstly, that can be looked into by the Investigation Officer and obviously, in the Final Report, such materials have to be there that it was only a make believe affair to cheat the Government of the stamp duty and registration charges.

14. As found *supra*, the photographs or adangal extract etc., cannot be said to be an unimpeachable documents, but, a matter for consideration during the investigation/trial. If only the Investigation Officer finds materials in favour of the allegations, and only after due appreciation of



Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY

evidence and cross-examination of the witnesses, a finding, one way or the other, can be arrived at. Therefore, I am not able to conclude that the very registration of the case against the accused is barred by any principle of law or it is an abuse of process of law. The contention of the petitioners are kept open to be raised before the Investigating Officer and if necessary, during the trial.

15. With the above observations, finding no merits, these Criminal Original Petitions stand dismissed. Consequently, connected miscellaneous petitions are closed.

16.09.2025

Neutral Citation : yes
grs

To

1. The Inspector of Police,
Vigilance and Anti-Corruption,
Vasanthapuram, Vellore,
Tamil Nadu - 632 001.



Crl.O.P.Nos.7625 and 11869 of 2025

WEB COPY 2. The Public Prosecutor,
High Court of Madras.

D.BHARATHA CHAKRAVARTHY, J.

grs

Crl.O.P.Nos.7625 and 11869 of 2025
and Crl.M.P.Nos.4896 and 7915 of 2025



WEB COPY



Crl.O.P.Nos.7625 and 11869 of 2025

16.09.2025