

CMA No.2039 of 2025

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**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 14.08.2025**

**CORAM:**

**THE HONOURABLE MRS.JUSTICE T.V.THAMILSELVI**

**C.M.A.No.2039 of 2025**

T.Meenakshi  
W/o.V.Gopalasubramanian

... Appellant

Vs.

1.The Inspector General of Registration,  
No.100, Santhome High Road, Mullima Nagar,  
Mandavelipakkam, Raja Annamalaipuram,  
Chennai, Tamil Nadu 600 028.

2.The Sub-Registrar,  
Office of the Sub Registration,  
Tenkasi – Madurai Mani Road,  
Kadayanallur – 627 751.

3.Ld.Special District Revenue Officer (Stamps)/  
Special Deputy Collector (Stamps)  
Tirunelveli – 627 009.

... Respondents

**PRAYER:** Civil Miscellaneous Appeal filed under Section 47-A(10) of the Indian Stamps Act, 1899, praying to set aside the impugned order dated 03.04.2024 of the 1<sup>st</sup> respondent made in its proceedings vide Na.Ka.No.45918/N4/2022, and pass suitable orders directing the 1<sup>st</sup>



CMA No.2039 of 2025

respondent to fix the fair and justifiable value of the land and thus render justice.

For Appellant : Mr.V.Balasubramani  
For R1 to R3 : Mr.C.Sathish  
Government Advocate

### **JUDGMENT**

The appellant has filed this appeal praying to set aside the impugned order dated 03.04.2024 of the 1<sup>st</sup> respondent made in its proceedings vide Na.Ka.No.45918/N4/2022.

2. Challenging the impugned order, it is stated that the per square feet value has been modified to Rs.37, and the guideline value has been fixed accordingly.

3. According to the learned Government Pleader, the guideline value for the subject land in Survey No.184/1 was fixed even in the year 2017. As per the records, the value was Rs.495 per square meter (equivalent to Rs.46 per square feet). Therefore, he contends that the impugned order passed by the Inspector General of Registration is sustainable and requires no interference.



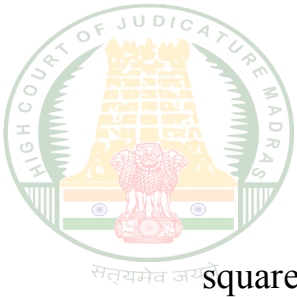
CMA No.2039 of 2025

WEB COPY

4. The learned counsel for the appellant raised objections stating that the appellant owns land to an extent of 1 acre and 26 cents in the nearby village of Kambaneri, Pudukudi, Tenkasi Taluk. The said land, being Punjai land, has no potential for conversion into house plots in the near future. However, the first respondent / Inspector General of Registration erroneously held that the land is likely to be converted into house plots in future and therefore fixed the value at Rs.37 per square feet. Hence, the appellant raised objections to the same.

5. On considering the submissions made by the learned Government Pleader and the respondents, it is seen that even in the year 2017, Survey No.184/1 was classified as “Residential – Class II” and the value per square feet was fixed at Rs.46. A portion of the said survey number has already been converted into house plots. Though the remaining land continues to be agricultural, it has potential for future conversion into house plots.

6. Therefore, the first respondent fixed the value at Rs.37 per



CMA No.2039 of 2025

WEB COPY

square feet. However, as on date, since the land has not been converted, this Court is inclined to modify the value from Rs.37 to Rs.32 per square feet.

7. It is also noted that the appellant purchased the property in the year 2022 and has been using it as agricultural land all these years.

8. In view of the above, this Civil Miscellaneous Petition is disposed of. There shall be no order as to costs.

**14.08.2025**

Index:Yes/No  
Speaking/non Speaking order  
Neutral Case citation: yes/no  
rri

To

4 of 6



CMA No.2039 of 2025

WEB COPY

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4. The Section Officer, V.R. Section,  
High Court of Madras.

**T.V.THAMILSELVI, J.**



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CMA No.2039 of 2025

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**C.M.A.No.2039 of 2025**

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