IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.09.2025

CORAM

THE HONOURABLE MRS.JUSTICE T.V.THAMILSELVI

C.M.A.Nos.2361, 2362, 2375, 2387 & 2391 of 2025

Balasubramanian Shankar ...Appellant in all CMAs

Vs

1.The Chief Controlling Revenue Authority/
Inspector General of Registration (IGR),
No.100, Santhome Highway,
Chennai – 600 028,
Tamil Nadu, India.

2.The District Revenue Authority,
Chennai Zone, Chennai – 600 001.

3.The Sub-Registrar,
Tiruporur, Chengalpet District. ...Respondents in all CMAs

Common Prayer: Civil Miscellaneous Appeal filed under Section 47A (10) of the Indian Stamps Act, 1899, against the Order in Proceedings Na.Ka.No.8186/N1/2016 Order dated 20.05.2024 of the 1st Respondent praying the same be set aside.

For Appellant(s) in all CMAs : Mr.V.Srikanth
For Respondent(s) in all CMAs: Mrs.R.Anitha
Special Government Pleader
Assisted by Mr.C.Sathish
Government Advocate

ORDER

These cases are listed today under the caption "For Being Mentioned".

2.It is brought to the notice of this Court that there are corrections in paragraph No.6 of the orders dated 29.08.2025.

3.When these cases were taken up for hearing, it was submitted that the appeals were filed by appellant before the first respondent and nearly about 7 years. Therefore, with regard to the awarding of interest, the pending appeal period is to be excluded and interest to be calculated for the remaining period as per the rules.

4.Hence, these Civil Miscellaneous Appeals are clarified.

15.09.2025

pam

To

1.The Chief Controlling Revenue Authority/
Inspector General of Registration (IGR),
No.100, Santhome Highway,
Chennai – 600 028,
Tamil Nadu, India.

2.The District Revenue Authority,
Chennai Zone,
Chennai – 600 001.

3.The Sub-Registrar,
Tiruporur,
Chengalpet District.

T.V.THAMILSELVI, J.

pam

C.M.A.Nos.2361, 2362, 2375, 2387 & 2391 of 2025

15.09.2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.08.2025

CORAM:

THE HONOURABLE MRS.JUSTICE T.V.THAMILSELVI

C.M.A.No.2361 of 2025
and C.M.P.No.20112 of 2025

Balasubramanian Shankar ... Appellant

Vs.

1.The Chief Controlling Revenue
Authority/ The Inspector General of Registration(IGR)
No.100, Santhome HighWay, Chennai 600 028,
Tamil Nadu, India.

2. The District Revenue Authority,
Chennai Zone, Chennai 600 001.

3. The Sub-Registrar,
Tiruporur, Chengalpet District. ... Respondents

PRAYER : Civil Miscellaneous Appeal filed under Section 47-A(10) of the Stamp Act to set aside the impugned order in proceedings Na.Ka.No.8186/N1/2016 dated 20.05.2024 of the first respondent and pass orders.

For Appellant : Mr.V. Srikanth
For Respondent : Mrs.R. Anitha, Spl Government Pleader, Assisted by Mr.C.Sathish, GA

JUDGMENT

The appellant has filed this appeal to set aside the impugned order in proceedings Na.Ka.No.8186/N1/2016 dated 20.05.2024 of the first respondent and pass orders.

2. The brief facts of the case of the appellant/claimant is as follows:

2.1. The appellant has purchased the property i.e vacant land measuring to an extent of 4800 sq.ft comprised in S.No.291/1A1, O.S.No.291/1 and 296/2 situated at Paiyanoor Village, Chengalpet Taluk, Kancheepuram District by virtue of a sale deed dated 21.05.2012 registered as Doc.No.5189/2012 in the office of the S.R.O. Tiruporur Thereafter, the second respondent issued proceedings on 18.12.2015 in Na.Ka.C.P.No.5151/2014 informed there was a deficit in payment of the stamp duty for a sum of Rs.2,68,700/-.

2.2. Challenging the same the appellant has preferred an appeal before the first respondent and the first respondent dismissed the appeal on 20.05.2024. Aggrieved over the same the appellant has come up with this appeal.

3.The learned counsel for the appellant submits that the appellant has paid the stamp value as on the date when he purchased the property. Hence, there is no deficit stamp duty. He further submitted that the impugned order dated 20.05.2024 of the first respondent is erroneous and contrary to law. Hence, prays to allow this petition.

4.The learned Government Pleader submits that considering the location of the property and other amenities and future developments the respondent fixed the guideline value of the property which needs no interference.

5. Heard both sides and perused the records

6.On a perusal of records and the guide line fixed by the Registration Department on the date of purchase of the property and other relevant records, this Court is of the view that guideline value fixed by the first respondent in order dated 20.05.2024 in Na.Ka.No.8186/N1/2016 per sq feet is hereby set aside. This Court is inclined to fix Rs.700/- per square feet as guideline value of the subject

property by considering the location of the property as well as other amenities in and around the subject land in the sale deed . The appellant is directed to pay the remaining amount, if any with interest subject to rules within a period of twelve weeks from the date of receipt of a copy of this order.

7. With the above directions this Civil Miscellaneous Appeal is disposed of. No order as to costs. Consequently, the connected miscellaneous petition is closed.

29.08.2025

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

smn

To

1.The Chief Controlling Revenue
Authority/ The Inspector General of Registration(IGR)
No.100, Santhome HighWay, Chennai 600 028,
Tamil Nadu, India.

2. The District Revenue Authority,
Chennai Zone, Chennai 600 001.

3. The Sub-Registrar,
Tiruporur, Chengalpet District.

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

T.V.THAMILSELVI, J.

smn

C.M.A.No.2361 of 2025
and C.M.P.No.20112 of 2025

29.08.2025

2/5

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.08.2025

CORAM:

THE HONOURABLE MRS.JUSTICE T.V.THAMILSELVI

C.M.A.No.2362 of 2025
and C.M.P.No.20126 of 2025

Balasubramanian Shankar ... Appellant

Vs.

1.The Chief Controlling Revenue
Authority/ The Inspector General of Registration(IGR)
No.100, Santhome Highway, Chennai 600 028,
Tamil Nadu, India.

2. The District Revenue Authority,
Chennai Zone, Chennai 600 001.

3. The Sub-Registrar,
Tiruporur, Chengalpet District. ... Respondents

PRAYER : Civil Miscellaneous Appeal filed under Section 47-A(10) of the Stamp Act to set aside the impugned order in proceedings Na.Ka.No.8186/N1/2016 dated 20.05.2024 of the first respondent and pass orders.

For Appellant : Mr.V. Srikanth
For Respondent: Mrs.R. Anitha, Spl Government Pleader,
Assisted by Mr.C.Sathish, GA

JUDGMENT

The appellant has filed this appeal to set aside the impugned order in proceedings Na.Ka.No.8186/N1/2016 dated 20.05.2024 of the first respondent and pass orders.

2. The brief facts of the case of the appellant/claimant is as follows:

2.1. The appellant has purchased the property i.e vacant land measuring to an extent of 4160 sq.ft comprised in S.No.291/1A1, O.S.No.291/1 situated at Paiyanoor Village, Chengalpet Taluk, Kancheepuram District by virtue of a sale deed dated 21.05.2012 registered as Doc.No.5191/2012 in the office of the S.R.O. Tiruporur Thereafter, the second respondent issued proceedings on 18.12.2015 in Na.Ka.C.P.No.5153/2014 informed there was a deficit in payment of the stamp duty for a sum of Rs.2,32,940/-.

2.2. Challenging the same the appellant has preferred an appeal before the first respondent and the first respondent dismissed the appeal on 20.05.2024. Aggrieved over the same the appellant has come up with this appeal.

3.The learned counsel for the appellant submits that the appellant has paid the stamp value as on the date when he purchased the property. Hence, there is no deficit stamp duty. He further submitted that the impugned order dated 20.05.2024 of the first respondent is erroneous and contrary to law. Hence, prays to allow this petition.

4.The learned Government Pleader submits that considering the location of the property and other amenities and future developments the respondent fixed the guideline value of the property which needs no interference.

5. Heard both sides and perused the records

6.On a perusal of records and the guide line fixed by the Registration Department on the date of purchase of the property and other relevant records, this Court is of the view that guideline value fixed by the first respondent in order dated 20.05.2024 in Na.Ka.No.8186/N1/2016 per sq feet is hereby set aside. This Court is inclined to fix Rs.700/- per square feet as guideline value of the subject

property by considering the location of the property as well as other amenities in and around the subject land in the sale deed . The appellant is directed to pay the remaining amount, if any with interest subject to rules within a period of twelve weeks from the date of receipt of a copy of this order.

7. With the above directions this Civil Miscellaneous Appeal is disposed of. No order as to costs. Consequently, the connected miscellaneous petition is closed.

29.08.2025

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

smn

To

1.The Chief Controlling Revenue
Authority/ The Inspector General of Registration(IGR)
No.100, Santhome HighWay, Chennai 600 028,
Tamil Nadu, India.

2. The District Revenue Authority,
Chennai Zone, Chennai 600 001.

3. The Sub-Registrar,
Tiruporur, Chengalpet District.

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

T.V.THAMILSELVI, J.

smn

C.M.A.No.2362 of 2025
and C.M.P.No.20126 of 2025

29.08.2025

4/5

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.08.2025

CORAM:

THE HONOURABLE MRS.JUSTICE T.V.THAMILSELVI

C.M.A.No.2375 of 2025
and C.M.P.No.20279 of 2025

Balasubramanian Shankar ... Appellant

Vs.

1.The Chief Controlling Revenue
Authority/ The Inspector General of Registration(IGR)
No.100, Santhome HighWay, Chennai 600 028,
Tamil Nadu, India.

2. The District Revenue Authority,
Chennai Zone, Chennai 600 001.

3. The Sub-Registrar,
Tiruporur, Chengalpet District. ... Respondents

PRAYER : Civil Miscellaneous Appeal filed under Section 47-A(10) of the Stamp Act to set aside the impugned order in proceedings Na.Ka.No.8186/N1/2016 dated 20.05.2024 of the first respondent and pass orders.

For Appellant : Mr.V. Srikanth
For Respondent: Mrs.R. Anitha, Spl Government Pleader,
Assisted by Mr.C.Sathish, GA

JUDGMENT

The appellant has filed this appeal to set aside the impugned order in proceedings Na.Ka.No.8186/N1/2016 dated 20.05.2024 of the first respondent and pass orders.

2. The brief facts of the case of the appellant/claimant is as follows:

2.1. The appellant has purchased the property i.e vacant land measuring to an extent of 2640 sq.ft comprised in S.No.296/2A1A, O.S.No.291/1 and 296/2 situated at Paiyanoor Village, Chengalpet Taluk, Kancheepuram District by virtue of a sale deed dated 21.05.2012 registered as Doc.No.5192/2012 in the office of the S.R.O. Tiruporur Thereafter, the second respondent issued proceedings on 18.12.2015 in Na.Ka.C.P.No.5154/2014 informed there was a deficit in payment of the stamp duty for a sum of Rs.1,47,760/-.

2.2. Challenging the same the appellant has preferred an appeal before the first respondent and the first respondent dismissed the appeal on 20.05.2024. Aggrieved over the same the appellant has come up with this appeal.

3.The learned counsel for the appellant submits that the appellant has paid the stamp value as on the date when he purchased the property. Hence, there is no deficit stamp duty. He further submitted that the impugned order dated 20.05.2024 of the first respondent is erroneous and contrary to law. Hence, prays to allow this petition.

4.The learned Government Pleader submits that considering the location of the property and other amenities and future developments the respondent fixed the guideline value of the property which needs no interference.

5. Heard both sides and perused the records

6.On a perusal of records and the guide line fixed by the Registration Department on the date of purchase of the property and other relevant records, this Court is of the view that guideline value fixed by the first respondent in order dated 20.05.2024 in Na.Ka.No.8186/N1/2016 per sq feet is hereby set aside. This Court is inclined to fix Rs.700/- per square feet as guideline value of the subject

property by considering the location of the property as well as other amenities in and around the subject land in the sale deed . The appellant is directed to pay the remaining amount, if any with interest subject to rules within a period of twelve weeks from the date of receipt of a copy of this order.

7. With the above directions this Civil Miscellaneous Appeal is disposed of. No order as to costs. Consequently, the connected miscellaneous petition is closed.

29.08.2025

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

smn

To

1.The Chief Controlling Revenue
Authority/ The Inspector General of Registration(IGR)
No.100, Santhome HighWay, Chennai 600 028,
Tamil Nadu, India.

2. The District Revenue Authority,
Chennai Zone, Chennai 600 001.

3. The Sub-Registrar,
Tiruporur, Chengalpet District.

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

T.V.THAMILSELVI, J.

smn

C.M.A.No.2375 of 2025
and C.M.P.No.20279 of 2025

29.08.2025

3/5

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.08.2025

CORAM:

THE HONOURABLE MRS.JUSTICE T.V.THAMILSELVI

C.M.A.No.2387 of 2025
and C.M.P.No.20239 of 2025

Balasubramanian Shankar ... Appellant

Vs.

1.The Chief Controlling Revenue
Authority/ The Inspector General of Registration(IGR)
No.100, Santhome Highway, Chennai 600 028,
Tamil Nadu, India.

2. The District Revenue Authority,
Chennai Zone, Chennai 600 001.

3. The Sub-Registrar,
Tiruporur, Chengalpet District. ... Respondents

PRAYER : Civil Miscellaneous Appeal filed under Section 47-A(10) of the Stamp Act to set aside the impugned order in proceedings Na.Ka.No.8186/N1/2016 dated 20.05.2024 of the first respondent and pass orders.

For Appellant : Mr.V. Srikanth
For Respondent: Mrs.R. Anitha, Spl Government Pleader,
Assisted by Mr.C.Sathish, GA

JUDGMENT

The appellant has filed this appeal to set aside the impugned order in proceedings Na.Ka.No.8186/N1/2016 dated 20.05.2024 of the first respondent and pass orders.

2. The brief facts of the case of the appellant/claimant is as follows:

2.1. The appellant has purchased the property i.e vacant land measuring to an extent of 4800 sq.ft comprised in S.No.291/1A1, O.S.No.291/1 situated at Paiyanoor Village, Chengalpet Taluk, Kancheepuram District by virtue of a sale deed dated 21.05.2012 registered as Doc.No.5190/2012 in the office of the S.R.O. Tiruporur Thereafter, the second respondent issued proceedings on 18.12.2015 in Na.Ka.C.P.No.5152/2014 informed there was a deficit in payment of the stamp duty for a sum of Rs.2,68,700/-.

2.2. Challenging the same the appellant has preferred an appeal before the first respondent and the first respondent dismissed the appeal on 20.05.2024. Aggrieved over the same the appellant has come up with this appeal.

3.The learned counsel for the appellant submits that the appellant has paid the stamp value as on the date when he purchased the property. Hence, there is no deficit stamp duty. He further submitted that the impugned order dated 20.05.2024 of the first respondent is erroneous and contrary to law. Hence, prays to allow this petition.

4.The learned Government Pleader submits that considering the location of the property and other amenities and future developments the respondent fixed the guideline value of the property which needs no interference.

5. Heard both sides and perused the records

6.On a perusal of records and the guide line fixed by the Registration Department on the date of purchase of the property and other relevant records, this Court is of the view that guideline value fixed by the first respondent in order dated 20.05.2024 in Na.Ka.No.8186/N1/2016 per sq feet is hereby set aside. This Court is inclined to fix Rs.700/- per square feet as guideline value of the subject property by considering the location of the property as well as other amenities in and around the subject land in the sale deed . The appellant is directed to pay the remaining amount, if any with interest subject to rules within a period of twelve weeks from the date of receipt of a copy of this order.

7. With the above directions this Civil Miscellaneous Appeal is disposed of. No order as to costs. Consequently, the connected miscellaneous petition is closed.

29.08.2025

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

smn

To

1.The Chief Controlling Revenue
Authority/ The Inspector General of Registration(IGR)
No.100, Santhome HighWay, Chennai 600 028,
Tamil Nadu, India.

2. The District Revenue Authority,
Chennai Zone, Chennai 600 001.

3. The Sub-Registrar,
Tiruporur, Chengalpet District.

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

T.V.THAMILSELVI, J.

smn

C.M.A.No.2387 of 2025
and C.M.P.No.20239 of 2025

29.08.2025

5/5

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.08.2025

CORAM:

THE HONOURABLE MRS.JUSTICE T.V.THAMILSELVI

C.M.A.No.2391 of 2025
and C.M.P.No.20174 of 2025

Balasubramanian Shankar ... Appellant

Vs.

1.The Chief Controlling Revenue
Authority/ The Inspector General of Registration(IGR)
No.100, Santhome HighWay, Chennai 600 028,
Tamil Nadu, India.

2. The District Revenue Authority,
Chennai Zone, Chennai 600 001.

3. The Sub-Registrar,
Tiruporur, Chengalpet District. ... Respondents

PRAYER : Civil Miscellaneous Appeal filed under Section 41-A(10) of the Stamp Act to set aside the impugned order in proceedings Na.Ka.No.8186/N1/2016 dated 20.05.2024 of the first respondent and pass orders.

For Appellant : Mr.V. Srikanth
For Respondent: Mrs.R. Anitha, Spl Government Pleader,
Assisted by Mr.C.Sathish, GA

JUDGMENT

The appellant has filed this appeal to set aside the impugned order in proceedings Na.Ka.No.8186/N1/2016 dated 20.05.2024 of the first respondent and pass orders.

2. The brief facts of the case of the appellant/claimant is as follows:

2.1. The appellant has purchased the property i.e vacant land measuring to an extent of 4800 sq.ft comprised in S.No.291/1AIB, O.S.No.291/1 situated at Paiyanoor Village, Chengalpet Taluk, Kancheepuram District by virtue of a sale deed dated 21.05.2012 registered as Doc.No.2050/2013 in the office of the S.R.O. Tiruporur Thereafter, the second respondent issued proceedings on 18.12.2015 in Na.Ka.C.P.No.5146/2014 informed there was a deficit in payment of the stamp duty for a sum of Rs.2,52,000/-.

2.2. Challenging the same the appellant has preferred an appeal before the first respondent and the first respondent dismissed the appeal on 20.05.2024. Aggrieved over the same the appellant has come up with this appeal.

3.The learned counsel for the appellant submits that the appellant has paid the stamp value as on the date when he purchased the property. Hence, there is no deficit stamp duty. He further submitted that the impugned order dated 20.05.2024 of the first respondent is erroneous and contrary to law. Hence, prays to allow this petition.

4.The learned Government Pleader submits that considering the location of the property and other amenities and future developments the respondent fixed the guideline value of the property which needs no interference.

5. Heard both sides and perused the records

6.On a perusal of records and the guide line fixed by the Registration Department on the date of purchase of the property and other relevant records, this Court is of the view that guideline value fixed by the first respondent in order dated 20.05.2024 in Na.Ka.No.8186/N1/2016 per sq feet is hereby set aside. This Court is inclined to fix Rs.700/- per square feet as guideline value of the subject property by considering the location of the property as well as other amenities in and around the subject land in the sale deed . The appellant is directed to pay the remaining amount, if any with interest subject to rules within a period of twelve weeks from the date of receipt of a copy of this order.

7. With the above directions this Civil Miscellaneous Appeal is disposed of. No order as to costs. Consequently, the connected miscellaneous petition is closed.

29.08.2025

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

smn

To

1.The Chief Controlling Revenue
Authority/ The Inspector General of Registration(IGR)
No.100, Santhome HighWay, Chennai 600 028,
Tamil Nadu, India.

2. The District Revenue Authority,
Chennai Zone, Chennai 600 001.

3. The Sub-Registrar,
Tiruporur, Chengalpet District.

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

T.V.THAMILSELVI, J.

smn

C.M.A.No.2391 of 2025
and C.M.P.No.20174 of 2025

29.08.2025

1/5