IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 18-07-2025**

CORAM

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

**CMA No. 1292 of 2025**

1. S. Chandrasekaran

2.S.S.K. Ganesan

3.S.S.K. Murugan

Appellants

Vs

1. Tamil Nadu Chief Revenue Controlling Officer cum Head of Registration Department, Inspector General of Registration, No.120, Shanthome High Road, Chennai - 028.

2.The District Revenue Officer (stamps)
Collector office Buildings, Chennai.

3.The Sub Registrar
T. Nagar, Chennai.

Respondents

**PRAYER:-**Civil Miscellaneous Appeal filed under Sec.47(10) of Stamp Act, praying to set aside the impugned order passed in Na.Ka.No.42814/N1/2025 dated 01/04/2025 passed by the 1st respondent.

For Appellants: Mr.K.Ravi Anantha Padmanabhan
Senior Advocate for Mr. S.Dayanand

For Respondents: Mr.C.Sathish
Goverment Advocate

**JUDGEMENT**

Challenging the impugned order passed by the 1st respondent dated 11.04.2025 in Na.Ka.No.42814/N1/2024 confirming the order passed by the 2nd respondent in and by which the guideline value of Rs.8000/- per sq.ft., which was already paid by the appellants has been fixed at Rs.12,000/- per sq.ft. for the purpose of stamp duty, the appellants have preferred this Civil Miscellaneous Appeal.

2. The learned counsel for appellants would submit that as per the guideline value prevailing on the Madley 1st Street, T.Nagar, Chennai, they have jointly purchased the property at the rate of Rs.8328/- per sq.ft. though the guideline value prevails as Rs.8000/- per sq.ft. from HDFC Bank Ltd. in the auction process for the total consideration of Rs.3,61,00,000/-. However, the 3rd respondent referred the above document to the 2nd respondent in terms of Sec.47A of Indian Stamp Act as if the stamp duty was paid by him was lesser

than the guideline value. Based on that, the Tahsildar (Stamps) upon the reference verified the property purchased by the appellant and submitted a report. On the basis of his report, the 2nd respondent passed an order dated 26.09.2024 fixing the market value as Rs.12,000/- per sq.ft., thereby demanding to pay extra amount of Rs.8,12,036/- as stamp duty. Aggrieved that, the appellants have preferred an Appeal under Sec.47(A) (5) of Indian Stamp Act, 1899 before the Inspector General of Registration/1st respondent vide Na.Ka.No.42814/N1/2024, wherein without considering the guideline value of the property prevailing at the time of purchase made by the appellants for Madley 1st street, the 1st respondent erroneously confirmed the order passed by the 2nd respondent by fixing the guideline value as Rs.12,000/- per sq.ft. as such is illegal and liable to be set aside. Hence, he prayed to set aside the impugned order passed by the 1st respondent.

3. The learned Government Advocate appearing for respondents would submit that at the time of inspection, the Special Tahsildar has rightly valued a sum of Rs.12,000/- per sq.ft. based on the guideline value prevailing on the Madley Street, which needs no interference.

4. Heard and considered rival submissions made by learned counsel for appellants as well as learned Government Advocate for respondents and perused the materials available on record.

5. On perusal of records, it would reveals that as per the physical feature of the property, the subject property situated at Madley 1st street, the learned counsel for appellant pointed out that for the Madley 1st street as on 01.04.2023 the guideline value is Rs.8000/- per sq.ft. and the same was hiked only on 01.07.2024 as Rs.8,800/-, however, the subject property was purchased by the appellants on 10.05.2024. So, as per the report of Valuation Committee, the guideline value for Madley 1st street as on 10.05.2024 is Rs.8000/- per sq.ft. But, as per the report of Special Tahsildar, he fixed a sum of Rs.12,000/- per sq.ft. by comparing Madley street guideline value. So, both were in two different locations. When there is a specific guideline value for Madley 1st Street, the authorities ought to have considered the same, but erroneously fixed the value for Madley 1st Street as Rs.12,000/- as such is not acceptable one. Furthermore, without considering the physical features of the property purchased by the appellants, the 1st respondent had confirmed the order passed

by the 2nd respondent as such is illegal and liable to be set aside. Accordingly, this Civil Miscellaneous Appeal is allowed and the findings rendered by the 1st respondent in Na.Ka.No.42814/N1/2025 is set aside. The original documents belong to the appellants is ordered to be returned within a period of eight weeks from the date of receipt of copy of this judgment. No costs.

**18-07-2025**

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
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To

1.Tamil Nadu Chief Revenue Controlling Officer
cum Head of Registration Department, Inspector General of Registration, No.120, Shanthome High Road, Chennai - 028.

2.The District Revenue Officer (stamps)
Collector office Buildings, Chennai.

3.The Sub Registrar
T. Nagar, Chennai.

4. Section Officer, VR Section, Madras High Court.

**T.V.THAMILSELVI J.**

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