# IN THE HIGH COURT OF JUDICATURE AT MADRAS

| Reserved on | Pronounced on |
|---|---|
| 07.01.2025 | 10.01.2025 |

**CORAM**

**THE HONOURABLE MR. JUSTICE M.DHANDAPANI**

**C.M.A. NO. 2335 OF 2021**
**AND**
**C.M.P. NO. 13115 OF 2021**

T.t.Krishnamachari & Co.
Rep. By its Partner
Mr. T.T.Raghunathan
No.6, Cathedral Road
Chennai 600 086. .. Appellant

**- Vs –**

1. The Chief controlling Revenue Authority
& Inspector General of Registration
Mylapore, Chennai 600 028.

2. The District Revenue Officer (Stamps)
Office of the Collectorate
Chennai District, Chennai 600 001.

3. The Sub Registrar
Office of the Sub Registrar
Mylapore, Chennai 600 004. .. Respondents

Civil Miscellaneous Appeal filed u/s 47-A (10) of the Indian Stamp Act praying this Court to set aside the order dated 5.5.2021 passed in N.A. No.29914/NI/2014 by the 1st respondent (Appellate Authority), Chennai and allow this appeal.

For Appellant : Mr. K.Balamurali, for
M/s.Shivakumar & Suresh

For Respondents : Mr. P.Gurunathan, AGP (CS)

**JUDGMENT**

Aggrieved by the impugned order passed by the 1st respondent u/s 47-A (5) of the Indian Stamp Act (for short 'Act'), in and by which the order passed by the 2nd respondent fixing the market value of the land had been confirmed with a direction to pay the balance stamp duty, the present appeal has been preferred by the appellant.

2. It is the case of the appellant that vide sale deed dated 24.8.2007, the appellant had purchased the property to an extent of 26550 sq.ft., in R.S.

Nos.4297/5, 4296/3 and 4295/4 in Block No.95 of Mylapore Revenue village, Mylapore-Triplicane Taluk for a total sale consideration of Rs.7 Crores and the said document was executed and registered as Document No.2102/2007 on the day of execution, viz., 24.8.2007. It is the further case of the appellant that the sale deed was accepted for registration upon payment of registration fee and stamp duty and the document was registered on the same day and the document was released to the appellant.

3. It is the further case of the appellant that, that being so, vide letter No.1/2008 dated 19.5.2008 u/s 47-A (3) of the Act, the document was sent for determination of market value since the high level committee on valuation which reviewed the guideline value for the survey numbers in Chennai South, in its meeting on 11.9.2007 had revised the guideline value on 11.9.2007 to Rs.8,253/- per sq.ft.. Pursuant to the same, the 1st respondent had issued Form0I Notice dated 27.5.2008 u/s 47-A (3) of the Act calling for objections from the appellant, to which objections were also filed on 3.6.08.

4. It is the further case of the appellant that the 2nd respondent failed to consider the objections raised by the appellant and arbitrarily passed an order dated 9.5.2014 without proper application of mind and fixed the market value of the said property at Rs.8,000/- per sq.ft. and called upon the appellant to pay a sum of Rs.46,72,800/- towards deficit stamp duty in respect of sale deed dated 31.8.2007 within a period of two months from the date of receipt of a copy of the order. Against the said order, the appellant preferred appeal u/s 47-A (5) before the 1st respondent and vide the impugned order, the 1st respondent rejected the appeal resulting in the appellant filing the present appeal u/s 47-A (10) of the Act before this Court.

5. This Court, after hearing the learned counsel on either side, reserved the matter for judgment on 7.1.2025. However, after the matter was reserved for orders, learned counsel for the appellant appeared before this Court and on instructions submitted that the appellant is ready and willing to pay the deficit stamp duty of Rs.46,72,800/-, this Court may dispose of the appeal by directing the appellant to pay the deficit stamp duty of Rs.46,72,800/- considering the fact

that the appellant had been diligently following up the issue before the appellate authority as also this Court and the rigours provided u/s 47-A (4) to the effect of payment of other duties, levies and penal charges may not be charged and the appellant may be directed to pay the amount of Rs.46,72,800/- waiving the other levies, duties, charges, etc., within a time frame stipulated by this Court.

6. On the above submission, heard the learned Addl. Government Pleader for the respondents and when this Court pointed out that the appellant had been diligently following up the issue before the appellate authority as also this Court, learned Addl. Government Pleader submitted that this Court may safeguard the interests of the respondents while issuing directions in this appeal.

7. In the aforesaid backdrop of the factual position, as also the concedement made by the appellant with regard to payment of the deficit stamp duty, this Court is of the opinion that as the appellant was diligently following up the issue before the appellate authority as also this Court, the appellant could be permitted to pay the deficit stamp duty of Rs.46,72,800/- charged on the

appellant and the other duties and levies, as provided for u/s 47-A (4) and the other provisions of the Act may be waived.

8. In view of the above, this appeal is disposed of with a direction to the appellant to pay a sum of Rs.46,72,800/=, which is deficit stamp duty demanded by the respondents, within a period of four weeks from the date of receipt of a copy of this order, and it is made clear that the other duty, interest, charges or levies in terms with the provisions of the Act shall stand waived, as the appellant has been diligently prosecuting the appeal before the appellate authority as also before this Court. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs in this appeal.

**10.01.2025**

Index : Yes / No

GLN

To

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Mylapore, Chennai 600 004.

**M.DHANDAPANI, J.**

**GLN**

**PRE-DELIVERY JUDGMENT IN**
**C.M.A. NO. 2335 OF 2021**

**Pronounced on**
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