IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.08.2025

CORAM:

THE HONOURABLE MRS.JUSTICE T.V.THAMILSELVI

C.M.A.No.1947 of 2025
and C.M.P.No.16998 of 2025

M/s Kailash & Co Rep by its
partner Mr.Nanji Patel
N0.20, Kamaraj Salai, Molakkadai
Chennai 600 018 ... Appellant

Vs.

1.The Tamil Nadu Principal Revenue Control Officer
and the Inspector General of Registration
No.100, Santhome High Road, Chennai 600 004.

2. The District Revenue Officer(Stamps)
5th Floor, M. Singaravelar Building
No.32, Rajaji Salai, Chennai 600 001.

3. The Deputy Inspector General of Registration,
No.100, Santhome High Road,
Chennai 600 004.

4. The District Registrar (Administration)
MV Street, Veer Raghava Nagar, Tiruvallur 602001 ... Respondents

PRAYER : Civil Miscellaneous Appeal filed under Section 41-A(10) of the Stamp Act to set aside the impugned order dated 04.06.2024 in

Na.Ka.No. 41208/Ni/2016 consequently directing the respondent to return the sale deed dated 26.11.2014 (Doc.No.12231/2014) to the appellant and pass orders.

For Appellant : Mr.A. Muraleedharun
For Respondent : Mr.C.Sathish, GA

JUDGMENT

The appellant has filed this appeal to set aside the impugned order dated 04.06.2024 in Na.Ka.No. 41208/Ni/2016 consequently directing the respondent to return the sale deed dated 26.11.2014 (Doc.No.12231/2014) to the appellant

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 site to an extent of 1 acre and 20 cents comprised in old survey No.226 & 227/1 and new Survey No.226/1A3,227/1 and another 15 cents of land comprised in old Survey No.227/2 new Survey number No.227/2A2 situated in Puzhal Village, Ambattur Taluk, Thiruvallur District at the rate of 600/- per sq.ft under the sale deed 26.11.2014 registered as Document No. 12231of 2014 before the Sub-REgistrar, Redhills. Thereafter the Sub-registrar, Red hills impounded the document stating that the guideline value of the property was fixed at Rs.800/- per Sq.ft and insisted the appellant to pay the deficit the stamp duty and the appellant also paid the same. It is pertinent to note the the concerned Sub Registrar insisted the appellant to produce all the relevant documents as there as some clarification and the appellant also produced the documents.

2.2. When this being the case the DRO (stamps) sent Form -I dated 15.07.2015 fixed the value of the subject property at Rs.1,500/- per sqft and demanded further stamp duty for which the appellant raised objections and also sent a reply. The DRO (stamps) has also sent Form-II to the appellant for making submissions and the appellant also made his submissions. While so, on 06.01.2014 the DRO (stamps) has fixed the guideline of the subject property at the rate of Rs.1,250/- per sq feet and the same was confirmed by the first respondent in the order dated 04.06.2024 in Na.Ka.No. 41208/Ni/2016. Challenging 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 i.e.,2014. The respondent has revised the stamp duty thereafter i.e in the year 2015 and insisting the appellant to pay the revised stamp duty is illegal. 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 04.06.2024 in Na.Ka.No. 41208/Ni/2016. per sq feet is hereby set aside. This Court is inclined to fix Rs.1,100/- 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.

13.08.2025

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

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

T.V.THAMILSELVI, J.

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