



WEB COPY

CMA No. 2489 of 2022



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2025

CORAM

THE HONOURABLE MRS.JUSTICE T.V.THAMILSELVI

CMA No. 2489 of 2022

AND

CMP NO. 19398 OF 2022

1. P. Palanivel

S/o. Parasurama Gounder, No. 158,
15th Avenue, Kalpakkam, Chengalpattu
District. 603 102.

Appellant(s)

Vs

1. The Inspector General of
Registration

No. 100, Santhome High Road,
Chennai - 600 028.

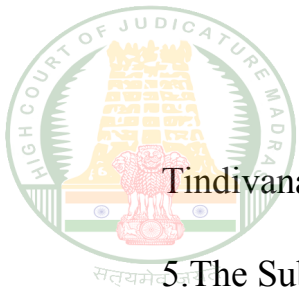
2.The Additional Inspector General
(Guideline Value)

No. 100, Santhome High Road,
Chennai - 600 028.

3.The Special Deputy Collector
(Stamp)

Collectorate, Cuddalore - 607 001.

4.The District Registrar
(Administration)



Tindivanam - 604 001.

5. The Sub - Registrar

Marakkanam - 604 303.

Respondent(s)

CMA No. 2489 of 2022

PRAYER

To against the Order passed by the 1st respondent dated 19.05.2022 in Na.Ka.4894/N3/2018 confirming the Order of the 3rd respondent dated 06.12.2017 in Ce.Pa.No.333/17-18 in respect of sale deed Document No.1144/2017 dated 19.06.2017 at the office of the Sub Registrar , Marakkanam.

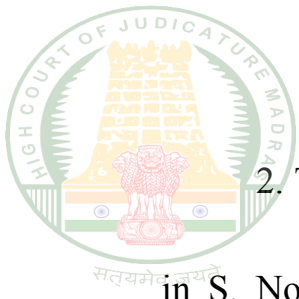
CMA No. 2489 of 2022

For Appellant(s): M/s. R. Thiagarajan

For Respondent(s): Mr.C.Sathish Govt.Advocate For
Rr 1 To 5

JUDGEMENT

This Civil Miscellaneous Appeal has been filed against the Order passed by the 1st respondent dated 19.05.2022 in Na.Ka.4894/N3/2018 confirming the Order of the 3rd respondent dated 06.12.2017 in Ce.Pa.No.333/17-18 in respect of sale deed Document No.1144/2017 dated 19.06.2017 at the office of the Sub Registrar, Marakkanam.



WEB COPY

2. The appellant herein purchased land with an extent of 2 acres 24 cents in S. No. 380/18 in Nadukuppam Village falling within the Sub Registrar's office, Marakkanam and the sale deed was registered in document No. 1144/2017 dated 19.06.2017. Subsequently, the respondent inspected the said property and fixed the value of the property as Rs.87/- per square feet and directed the appellant to pay Rs.5,64,761/- as deficit stamp duty. Aggrieved with additional stamp duty the appellant filed the appeal before the first respondent, who passed the order on 19.05.2022.

3. Challenging the order dated 19.05.2022 the appellant filed this appeal. The learned counsel for the appellant submits that the appellant herein has purchased land with an extent of 2 acres 24 cents in S.No. 380/18 in Nadukuppam Village falling within the Sub Registrar's office, Marakkanam and the sale deed was registered in document No. 1144/2017 dated 19.06.2017, and thereafter, under Section 47-A(5) of the Indian Stamp Act for determining the value of the said property third respondent has inspected the said property and passed order without affording opportunity to the appellant and fixed Rs.87 per square feet as value of the property without any records. Further the respondents



passed the order without ascertaining the market value of the said agriculture land as such is erroneous and liable to be set aside. Hence, he prays to allow this appeal.

4. The learned Government Pleader submits that after giving proper notice, revenue officials inspected the said land and also taking into consideration of the surrounding areas assessed the value of the property. Further, he pointed out that the land situated nearby the residential areas hence the revenue officials rightly fixed the value of the land. Therefore, he raised objection to allow this appeal.

5. Considering the submissions on either side, the facts reveal that on the date of purchase of the land there were 45 coconut trees in the said land. As per the recitals of the sale deed, the appellant purchased 2 acres 24 cents Agriculture punjai land in S.No. 380/18 but in the impugned order the revenue official has not furnished any particulars as to how they collected Rs. 60-80 per square feet as value of the property for the nearby lands and also there is proof produced on the side of the respondent that the proper notice was served on the appellant. Considering the above, this Court is inclined to modify the value of the property



fixed by the third respondent from Rs.87 to Rs.60 per square feet. Accordingly,

the appellant is directed to pay a sum of Rs.60 per square feet without any

interest. Therefore, order passed by the 1st respondent dated 19.05.2022 in

Na.Ka.4894/N3/2018 confirming the Order of the 3rd respondent dated

06.12.2017 in Ce.Pa.No.333/17-18 in respect of sale deed Document

No.1144/2017 dated 19.06.2017 at the office of the Sub Registrar ,

Marakkanam, is modified.

6. In the result, this appeal is disposed of. No Costs. Consequently,
pending connected miscellaneous petition(s), if any, is/are closed.

01-07-2025

pbl

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



CMA No. 2489 of 2022

WEB COPY

To

1.The Inspector General of Registration
No. 100, Santhome High Road,
Chennai - 600 028.

2.The Additional Inspector General
(Guideline Value)
No. 100, Santhome High Road,
Chennai - 600 028.

3.The Special Deputy Collector
(Stamp)
Collectorate, Cuddalore - 607 001.

4.The District Registrar
(Administration)
Tindivanam - 604 001.

5.The Sub - Registrar
Marakkanam - 604 303.

6. The Section Officer, V.R Section,
High Court, Madras.



WEB COPY

CMA No. 2489 of 2022



T.V.THAMILSELVI J.

pbl

**CMA No. 2489 of 2022
AND CMP NO. 19398
OF 2022**

01-07-2025