IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2025

CORAM :

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

C.M.A.Nos.3501, 3502 & 3512 of 2024
and
C.M.P.Nos.29829, 29832 & 29864 of 2024

1.Selvaraj ... Appellant in C.M.A.Nos.3501 & 3502 of 2024
2.Radhika ... Appellant in C.M.A.No.3512 of 2024

Vs.

1.The District Revenue Officer (Stamps),
Office of District Collector,
Coimbatore District, Coimbatore.

2.The District Registrar (Admin),
Office of District Registrar,
Coimbatore District, Coimbatore.

3.The Sub Registrar,
Office of Sub Registrar,
Udumalpet, Tirupur District. ... Respondents in all appeals

Prayer in C.M.A.No.3501 of 2024 : Civil Miscellaneous Appeals filed under Section 47-A(10) of the Indian Stamp Act, 1899, to set aside the order made in proceedings by the Inspector General of Registration, Chennai respondent in Na.Ka.No.7282/N2/2017 dated 11.06.2024.

<u>Prayer in C.M.A.No.3502 of 2024 :</u> Civil Miscellaneous Appeals filed under Section 47-A(10) of the Indian Stamp Act, 1899, to set aside the order made in proceedings by the Inspector General of Registration, Chennai respondent in Na.Ka.No.7281/N2/2017 dated 12.06.2024.

<u>Prayer in C.M.A.No.3512 of 2024 :</u> Civil Miscellaneous Appeals filed under Section 47-A(10) of the Indian Stamp Act, 1899, to set aside the order made in proceedings by the Inspector General of Registration, Chennai in Na.Ka.No.7815/N2/2017 dated 12.06.2024.

For Appellant (in all appeals)	:	Mr.T.Padmanabhan
For Respondents (in all appeals)	:	Mr.P.Gurunathan Additional Government Pleader

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<u>COMMON JUDGMENT</u>

Since the issue involved in these civil miscellaneous appeals being one and the same, with the consent of the learned counsel appearing for the parties, these civil miscellaneous appeals were heard together and disposed of by this common judgment.

2. The appellant in C.M.A.Nos.3501 and 3502 of 2024 and the appellant in C.M.A.No.3512 of 2024 are husband and wife. The case of

the appellants is that, they have purchased lands from A.L.Sakunthala, Nachimuthu and Senthilkumar for a valuable consideration to the tune of Rs.13,35,000/-, Rs.5,90,000/- and Rs.22,00,000/- respectively on 09.12.2014, 30.09.2015 and 10.11.2014 for the lands comprised in Survey Nos.203, 195, 449/3, 450, 451/2 and 451/1 to an extent of 2 acres and 67 cents, 1 acre and 5.5 acres situated in Udumalpet Village & Taluk, Tiruppur District and the same was registered before the 3rd respondent after following the procedure and remitting necessary fees. Though the registration was completed on the day, however, the documents were not returned by the 3rd respondent. Thereafter, the appellants received notice in Form-I from the 1st respondent stating that the documents got registered before the 3rd respondent was registered under deficit stamp duty, to that effect they forward a notice demanding a sum of Rs.93,400/-, Rs.56,777/- and Rs.1,30,760/- as deficit stamp duty. However, without any enquiry in detail based on the statement of the 3rd respondent, without considering the appellants explanation, the 2nd respondent passed an order dated 31.07.2017, against which, the appellants preferred appeal before the Inspector General of Registration, Chennai and the same was dismissed by way of the present impugned orders. Challenging the same, the present appeals are filed.

3. Learned counsel appearing for the appellants submitted that, without following the mandatory principles meant for the determination of guideline value to the property by violating the Rule 7 of The Tamil Nadu Stamp (Prevention of Under Valuation of Instrument) Rules, 1968, the 1st respondent has passed the orders and the same was confirmed by the appellate authority, which is wholly unsustainable. Accordingly, he prays for allowing the appeals.

4. Learned Additional Government Pleader appearing for the respondents submitted that, the lands purchased by the appellants situated in Pollachi main road, within three kilometers of the Pollachi main road near Ganapathypalayam main road and properties adjacent to the appellants' property was registered as Rs.15,00,000/- and Rs.16,00,000/- respectively. Considering the adjacent property sale value, the 1st respondent fixed only a sum of Rs.10,00,000/-, Rs.14,00,000/- and Rs.5,50,000/- per acre respectively, which is just and reasonable and the same does not require any interference. Accordingly,

he prays for dismissal of the appeals.

5. Heard the learned counsel appearing for the parties and also perused the materials available on record.

6. Admittedly, the appellants have purchased the respective properties after following the procedural manner remitting necessary fees, however, 1st respondent issued notice in Form-I demanding the respective deficit stamp duty and thereafter, it is alleged without any enquiry in detail, the 2nd respondent has passed orders, against which, the appellants have preferred appeals before the Inspector General of Registration, Chennai and the Inspector General of Registration passed the impugned orders fixing only a sum of Rs.10,00,000/-, Rs.14,00,000/- and Rs.5,50,000/- per acre respectively, which is just and reasonable and the same does not require any interference.

7. Once the fact finding authority, the 1st respondent herein and the appellate authority viz., the Inspector General of Registration, Chennai arrived at a conclusion, the same need not to be re-assessed in the appeal

filed u/s 47-A(10) of the Act. As against the concurrent findings of the fact finding authority, the appeal u/s 47-A(10) of the Indian Stamp Act can be entertained only on the ground of error apparent on the face of record or any substantial question of law is involved in the case. In the present case, there is no error on the face of record or no substantial question of law is involved. Hence, these appeals are liable to be dismissed.

7. Accordingly, these Civil Miscellaneous Appeals are dismissed. However, the appellants are directed to pay the demanded deficit stamp duty of Rs.93,400/-, Rs.56,777/- and Rs.1,30,760/- respectively, without any further duty or interest or penalty, within a period of six (6) weeks from the date of receipt of a copy of this judgment. On receipt of the same, the respondents are directed to release the sale deed in favour of the appellants. No costs. Consequently, the connected civil miscellaneous petitions are closed.

20.01.2025

Index : Yes / No
NCC : Yes / No

Speaking order / Non-speaking order
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To

1.The District Revenue Officer (Stamps),
Office of District Collector,
Coimbatore District, Coimbatore.

2.The District Registrar (Admin),
Office of District Registrar,
Coimbatore District, Coimbatore.

3.The Sub Registrar,
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Udumalpet, Tirupur District.

M.DHANDAPANI, J.,

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C.M.A.Nos.3501, 3502 & 3512 of 2024

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