IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE R. SURESH KUMAR
AND
THE HONOURABLE MR.JUSTICE SHAMIM AHMED

W.A.No.3542 of 2025

1. The Inspector General of Registration and
Principal Revenue Controlling Officer
Office of the Inspector General of Registration
100, Santhome High Road, Mylapore
Chennai – 600 028.

2. The Special Deputy Collector (Stamps)
Salem, Namakkal and Dharmapuri District
Salem – 636 001.

3. The Sub Registrar
Komarapalayam Sub Registrar Office
Namakkal District. .. Appellants

Vs.

S.Ravichandran .. Respondent

Prayer: Appeal filed under Clause 15 of the Letters Patent, against the order made in W.P.No.19704 of 2014 dated 23.03.2022.

For the Appellants : Ms.Akila Rajendran
Government Advocate

For the Respondent : Mr.R.Marudhachala Murthy

JUDGMENT

(Judgment of the Court was made by R.SURESH KUMAR, J.)

This intra-Court appeal has been directed against the order passed by the Writ Court dated 23.03.2022 made in W.P.No.19704 of 2014.

2. The respondent was the writ petitioner, who, along with another person, jointly purchased a property and when the same was presented for registration, the concerned Sub-Registrar, that is the third appellant herein, referred the matter to the second appellant under Section 47A (1) of the Indian Stamp Act, 1899[1] for determining the market value and for proper stamp duty. The second appellant conducted an enquiry by issuing Form I to the respondent on 06.06.2007. On receipt of the same, the respondent, along with the co-purchaser, appeared before the second appellant and gave explanation. Based on the explanation given by the respondent and the co-purchaser, the second appellant has passed an order, fixing the market value as well as the stamp duty payable by them, which had been paid by the respondent and the co-purchaser, based on which, the documents were released on 26.06.2007. Therefore, the matter has been given a quietus by releasing the documents after collecting the appropriate stamp duty as early as on 26.06.2007.

3. When that being the position, after seven years, that is on 21.05.2014, proceedings have been initiated *suo motu* by the first

1 *In short, hereinafter referred as "the Act of 1899".*

appellant by invoking Section 47A (6) of the Act of 1899.

4. For invoking Section 47A(6) of the Act of 1899, there is a mandate, under which, within five years' period, such *suo motu* revision has to be initiated. Here in the case in hand, the order releasing the documents was made on 26.06.2007, whereas, the *suo motu* revision has been initiated only on 21.05.2014 almost 7 years after the releasing of the documents, thereby, beyond the mandatory period of five years only since the *suo motu* revision has been initiated, the learned Writ Court has interfered with the said order dated 21.05.2014 and set aside the same by allowing the said writ petition through the impugned order.

5. *Ms.Akila Rajendran*, learned Government Advocate appearing for the appellants has made attempts to state that, it is not the first time the *suo motu* proceeding has been initiated in the year 2014, instead, it has been initiated in the year 2010 itself, that is on 21.07.2010 itself.

6. This argument of the learned Government Advocate appearing for the appellants, in fact, was submitted by the learned Special Government Pleader who appeared before the Writ Court, which has been dealt with by the learned Writ Court to the following

effect:

"10.For better appreciation, Section 47A(6) and Section 47A(7) of the Indian Stamp Act are extracted hereunder:

□47-A(6) The Chief Controlling Revenue Authority may, suo motu, call for and examine an order passed under sub~section (2) or sub~section (3) and if such order is prejudicial to the interests of revenue, he may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, may initiate proceedings to revise, modify or set aside such order and may pass such order thereon as he thinks fit.

47-A(7)The Chief Controlling Revenue Authority shall not initiate proceedings against any order passed under sub~section (2) or sub-section (3) if, -

(a) the time for appeal against that order has not expired; or

(b) more than five years have expired after the passing of such order.□

11.Perusal of the above provisions makes it clear that the Chief Controlling Revenue Authority shall not initiate proceedings against any order passed under sub~section (2) or sub~section (3), if more than five years have expired after the passing of such order.

12.In the present case, proceedings under Section 47A(1) of the Act was initiated as against the petitioner and the same concluded on 26.06.2007 and the document was released in favour of the petitioner. The impugned order has been issued on 21.05.2014, which is beyond the period prescribed under the statute. Though the respondents claim that suo motu revision was initiated as against the petitioner on 29.07.2010 itself, there is no acknowledgement available in

> *their file to substantiate that notice was issued to the petitioner.*
>
> *13.In view of the above, this Court is of the opinion that the impugned order warrants interference as it has been passed beyond the period prescribed under the statute. On this score, this writ petition stands allowed. The impugned order passed by the first respondent dated 21.05.2014 is hereby set aside. No costs. Consequently, the connected miscellaneous petition is closed."*

7. Though it was claimed on behalf of the present appellants, who stood as respondents, that the *suo motu* proceedings was initiated within the five years' period, that is in the year 2010, no acknowledgment to that effect is available in the file and the same has not been produced before the Writ Court. That has been specifically recorded by the learned Writ Court in paragraph 12 of the impugned order.

8. When that being the position, if there is a clear gap of almost seven years between these two proceedings, that is releasing of the documents as well as the initiation of the *suo motu* revision and the limitation under Section 47A(7)(b) of the Act makes it very clear that, such *suo motu* revision, if at all to be invoked, has to be invoked within five years' period and in this case, within the five years since the revision has not been initiated, the

learned Writ Court has rightly set aside the order impugned before it and such a conclusion reached by the Writ Court is not flawed in any manner, therefore, we do not propose to interfere with the said order passed by the Writ Court.

9. As a result of which, the present writ appeal fails and hence, it is dismissed. However, there shall be no order as to costs. Consequently, C.M.P.No.29218 of 2025 is closed.

(R.S.K., J.) (S.S.A., J)
09.12.2025

Speaking Order/Non-Speaking Order
Neutral Citation:Yes/No
Internet:Yes/No
Index:Yes/No

(drm)

To:

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R. SURESH KUMAR, J.
AND
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