IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.06.2026

CORAM

THE HONOURABLE MRS.JUSTICE T.V.THAMILSELVI

CMA No. 1546 of 2025

1. V.K.Kumaresan
S/o Kulandhaivel, No.2-115A,
Vemankattu Valasu, Thattankuttai
Kallangattu Valasu Post,
Kumarapalayam, Namakkal 638 183

Appellant(s)

Vs

1. The Deputy Inspector General Of Registration
Office of the Dy. Inspector of General of Registration, Coimbatore Region,
Kamaraj Nagar, Race-Course,
Coimbatore 641018

2.The District Registrar (administration)
Gobichettipalayam Registration District, Gobichettipalayam, Erode District

3.The District Revenue Officer (stamps)
DRO Office, Coimbatore

4.The Sub Registrar Of Kavinpadi
Sub Registrar Office, Marutham Nagar,
Bye pass road, Kavindapadi, Erode District 638 455

Respondent(s)

CMA No. 1546 of 2025

PRAYER

To set aside the Order dated 14.03.2025 in No. 40482/U1/2023 on the file of the Tamil Nadu Inspector General of Registration Cum Chief Controlling Revenue Authority, Chennai 600 028 by allowing this appeal and thus render justice

CMA No. 1546 of 2025

For Appellant(s):	Mr.S.Doraisamy For Mr.V.Elangovan
For Respondent(s):	Mr.C.Sathish Government Advocate

ORDER

Challenging the Order dated 14.03.2025 passed in No. 40482/U1/2023 by the Tamil Nadu Inspector General of Registration Cum Chief Controlling Revenue Authority, Chennai 600 028, the petitioner preferred this Civil Miscellaneous Appeal.

2. The brief facts of the case are as follows:

The petitioner purchased agricultural land in S.No. 663/5G, 663/5E, 663/5A, and 663/5D of Kavindhapadi Village, Bhavani Taluk, Erode District, measuring a total extent of 2.43 acres, from one Ambrose and others. The purchase was executed via a registered sale deed dated 06.12.2022 (Doc. No. 4892/2022) on the file of the 4th respondent, for a total sale consideration of Rs. 23,52,000/- calculated at the rate of Rs. 9,70,100/- per acre. As the lands were agricultural at the time of purchase, the valuation was fixed accordingly. Thereafter, the 4th respondent requested the 2nd respondent to inspect the subject land. The 2nd respondent submitted a report stating that the property value determined by the 3rd respondent was lower than its official guideline value. According to the guideline value, the subject land is classified as Residential Class 1 Type 1, valued at ₹469/- per sq. ft., which values the property at Rs. 2,04,29,500/- per acre. Consequently, the respondent authority referred the document under Section 47-A of the Indian Stamp Act.

3. Upon inspection, the property value was initially fixed at Rs. 25,00,000/- per acre. However, this value was deemed significantly lower than the market value and the prevailing guideline value for that period. Therefore, the matter was referred to the District Revenue Officer (Stamps). Exercising *suo motu* powers, the revenue authorities again referred the matter under Section 47-A(6) of the Indian Stamp Act.

4. Accordingly, the District Registrar (Stamps), assisted by the Deputy Registration official, conducted a spot inspection. The inspection revealed that the disputed lands are situated 500 meters away from the Coimbatore–Erode Highway, approximately 2 km from VIT College, and within 100 meters of the National Highway. Furthermore, a marriage hall, other commercial buildings, and a bus stop are located on the southern side of the subject land. Critically, the land had been converted into house plots equipped with proper roads. Based on these features, the authorities determined that the land value at the time of registration was approximately ₹90,10,000/- per acre. While the initial fixed

value of ₹25,00,000/- was noted, the District Registrar (Stamps) considered the prevailing guideline value of Rs.469/- per sq. ft. A notice was sent to the petitioner, who replied stating that he purchased the land from the original owners on 06.12.2022, at which time it was agricultural land cultivating paddy using water drawn from a nearby channel. The petitioner contended that the registering authorities had correctly fixed the initial value and that the *suo motu* inspection and the guideline valuation of Rs. 469/- per sq. ft. were illegal.

5. To conduct an enquiry, a notice was issued on behalf of the Registrar on 22.05.2024, to which the petitioner submitted a written explanation. Ultimately, the authorities concluded that the subject land had been converted into a residential layout named "S.S. Gardens". Accounting for the plot value, development costs, and ancillary conversion expenses, the respondent fixed the valuation at Rs. 1,30,800/- per cent (equivalent to Rs. 300/- per sq. ft.). Aggrieved by this order, the appellant filed the present appeal.

6. The learned counsel for the petitioner submits that the authorities failed to note that the land was cultivable at the time of purchase. The petitioner cultivated the land for nearly one year by drawing water from a channel. However, due to a subsequent drought, cultivation became impossible, forcing the petitioner to convert the land into house plots. It is argued that the authorities misconstrued the timeline, failed to consider the historical nature of

the plots, and that the current valuation is exorbitant, erroneous, and liable to be set aside.

7. The learned Government Pleader submits that at the time of purchase in the year 2022, the actual value of the land per acre was approximately Rs. 1,90,00,000/-. He contends that the original owners and the petitioner suppressed the real value during registration. Following due verification, field inspection, and an assessment of the prevailing 2022 guideline values, the authorities correctly reduced the rate to a reasonable ₹300/- per sq. ft. As the order requires no interference, he prays for the dismissal of the Civil Revision Petition.

8. Considering the submissions of both sides and upon a perusal of the records, it is revealed that the subject property is classified as *Punjai* (dry) land lacking independent irrigation facilities. The property description confirms that the land is not assigned any irrigation routes through a channel or a well. Although the petitioner enclosed an Adangal extract claiming paddy cultivation in S.No. 660/5, the photographs annexed to the typed set show corn crops instead. Thus, the petitioner is inconsistent regarding the nature of the crops cultivated, and there is no proof of paddy cultivation on the disputed land.

9. The petitioner's contention that he cultivated the land for a year and converted it only after a lack of rain is unacceptable. Admittedly, the entire land has now been converted into house plots under the name "S.S. Gardens." The status report submitted by the learned Government Pleader proves that the land is situated near the National Highway and commercial establishments—facts the petitioner does not deny.

10. Therefore, the authorities rightly considering valuation of neighbouring plots, local amenities, and the prevailing 2022 guideline value of Rs. 469/- per sq. ft. to fairly fix the revised rate at Rs. 300/- per sq. ft. (amounting to ₹1,30,800/- per cent). Consequent to the above findings, this Civil Revision Petition is dismissed as devoid of merits. The petitioner is directed to pay the deficit stamp duty amount of ₹28,28,250/- along with interest at the rate of 1% per annum. The interest for the period during which this appeal was pending is ordered to be waived.

11. In the result, this Civil Revision Petition is dismissed. No Costs. Pending miscellaneous petition, if any, is closed.

10.06.2026

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2.The District Registrar (administration)
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5. The Section Officer, V. R Section, High Court, Madras.

T.V.THAMILSELVI J.
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