IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.06.2026

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THE HONOURABLE MRS.JUSTICE T.V.THAMILSELVI

CMA No. 997 of 2025
and
CMP.No.8186 of 2025

1. Adroit Urban Developers Private Limited
Rep by its Vice president, Mr.Rajan Sivaprakasam, No.1, Bheemanna Garden Street, Alwarpet,
Chennai-600 018

Appellant(s)

Vs

1. The Inspector General Of Registration
100, Santhome High Road,
Pattinapakkam, Chennai-600 028.

2.The District Revenue officer(Stamps)
Chennai Collectorate, 5th Floor,
Singaravelar maligai, 32, Rajaji Salai,
Chennai-600 001

3.The District Registrar
No.10, Kanchipuram High Road,
(Opposite St. Joseph School, Near Sub jail), Chengalpattu Bazaar,
Chengalpattu-603002

Respondent(s)

PRAYER

Civil Miscellaneous Appeal filed under Section 47-A (10) of India Stamp Act, 1899, to set aside the order dated 17-10-2024 passed in Na.Ka.No.3138/N1/2017.

For Appellant(s): Mr.S. Rajasekar

For Respondent(s): Mr. C. Sathish Govt Advocate
Rr1 To 3

JUDGEMENT

Challenging the impugned order dated 17-10-2024, passed by the first respondents in Na.Ka.No.3138/N1/2017, under Section 47-A(10) of the Indian Stamp Act, the present Civil Miscellaneous Appeal has been filed.

2. The learned counsel appearing for the appellant submitted that the respondent authorities failed to take note of the fact that the appellant had purchased an undeveloped vacant barren land comprised in Survey No.80/8 (Part), measuring an extent of 1.619 acres, for a total sale consideration of Rs.4,05,00,000/-, calculated at Rs.2,50,15,441/- per acre, or approximately Rs.2,50,154/- per cent. He further submitted that, at the time of purchase, the appellant had paid the appropriate stamp duty and registration charges based on the prevailing market value. However, based on an internal audit report, the respondent authorities subsequently proceeded to assess the value of the property at Rs.3,000/- per square ft., contrary to the actual nature and condition of the land at the time of purchase. According to the appellant, the subject property was barren and undeveloped land, whereas the authorities erroneously treated it as a developed residential house site and fixed the market value at

Rs.3,000/- per square ft.. Such fixation, according to the appellant, is arbitrary and liable to be set aside.

3. The learned counsel further submitted that the authorities proceeded on a presumption that the subject property had the character of a residential plot and therefore fixed the value at more than Rs.3,000/- per square ft. According to the appellant, the purchase consideration reflected the fair market value prevailing at the relevant point of time and the authorities are now seeking to demand a value nearly six times higher than the actual value, which is arbitrary and unreasonable. He further contended that the authorities wrongly relied upon the sale deed dated 08.11.2014 relating to sale of an undivided share of land measuring 581.56 square feet for a market value of Rs.19,36,759/-, calculated at Rs.3,330/- per square ft, without properly considering the nature and classification of the subject land. He also argued that the authorities failed to assess the market value on the basis of acceptable materials and instead mechanically directed payment of stamp duty based on Rs.3,000/- per square ft, contrary to the statutory provisions. The learned counsel also submitted that Form-II notice had not been issued and no proper reasons had been assigned for fixing the value at Rs.3,000/- per square ft. Therefore, the impugned order is liable to be set aside.

4. By way of reply, the learned Government Pleader submitted that the contention of the appellant that the subject property was barren land is factually incorrect. According to the respondents, the property was a well-developed residential layout and several apartment constructions had already come up in and around the area. During inspection, the authorities found that the property was situated near the main road and that development activities had already commenced within the property and in the surrounding areas. He further submitted that document No.16919 of 2014, executed by the appellant, reflected a sale value of Rs.3,403/- per square ft. Likewise, document No.16920 of 2014 also reflected a similar value. The property is situated near Thazhambur Village Bus Stand, and according to the authorities, the market value in that locality presently ranges between Rs.8,000/- and Rs.10,000/- per square ft. Therefore, considering the market value prevailing in the year 2013, the fixation at Rs.3,000/- per square ft was reasonable and requires no interference.

5. The learned Government Pleader further submitted that the appellant's own sale documents of the year 2014 clearly reflected the market value at Rs.3,403/- per square ft. When the appellant's own documents disclosed such valuation, there was no necessity for issuing Form-II notice as claimed. According to the respondents, the appellant's own documents relating to the very same survey number were sufficient to determine the prevailing market

value and therefore the authorities have not committed any illegality. Hence, the appeal is liable to be dismissed.

6. The records reveal that under the sale deed dated 23.05.2013, the appellant purchased the subject property measuring 1.619 acres for a total sale consideration of Rs.4,05,00,000/- and paid stamp duty and registration charges on the said value. Thereafter, the District Revenue Officer (Stamps), by notice dated 25.11.2015, called upon the appellant to pay deficit stamp duty. The appellant submitted a reply stating that the guideline value prevailing at the time of registration in the year 2013 was Rs.2.5 crores per acre and that stamp duty had been paid accordingly. However, the said explanation was not accepted and the authorities directed payment of deficit stamp duty of Rs.1,19,97,620/- by issuance of Form-I notice. Challenging the same, the appellant preferred an appeal dated 17.10.2024 before the first respondent.

7. The first respondent, after hearing both parties and considering the inspection report, physical features of the property, surrounding developments, amenities available in the locality, location of the land, and the subsequent sale deeds executed by the appellant, including document No.16919 of 2014 and other connected documents, held that the valuation fixed by the District Revenue Officer at Rs.3,000/- per square ft. was justified and required no interference. Accordingly, the appeal was dismissed and the appellant was

directed to pay the deficit stamp duty within two months, failing which interest at 1% per month was directed to be paid. The said order is under challenge in the present appeal.

8. The learned counsel for the appellant reiterated that at the time of purchase in the year 2013, the land was barren and undeveloped, and therefore the authorities were not justified in relying upon present physical developments and nearby apartment constructions to determine the market value retrospectively. However, as rightly pointed out by the learned Government Pleader, a portion of the very same property in Survey No.80/8 at Thazhambur Village, Tiruporur Taluk, Kancheepuram District, was subsequently conveyed by the appellant in favour of third parties for the purpose of obtaining approvals and local body requirements. A portion was also gifted towards Open Space Reservation (OSR) in favour of the President, Thazhambur Village Panchayat. Under the said document, the property was valued at Rs.19,36,759/-, which works out to approximately Rs.3,330/- to Rs.3,400/- per square foot. Therefore, the appellant's own documents clearly reflect the prevailing value of the property in the very same locality.

9. Further, the sale deed dated 20.05.2013 also shows that the vendor had already applied for and obtained planning permission for construction of residential apartments and commercial spaces under a development scheme, and

approval had been granted through Planning Permit No.08 (1 to 6)/2013 dated 03.04.2013. Therefore, even at the time of purchase in the year 2013, the property cannot be treated as barren or undeveloped land as claimed by the appellant. The materials on record clearly establish that the property was already in a developed locality surrounded by amenities and residential constructions.

10. When the appellant's own documents of the year 2014 reflect a sale value of Rs.3,400/- per square ft., the valuation fixed by the authorities at Rs.3,000/- per square ft. for the year 2013 cannot be said to be arbitrary or excessive. In view of the same, the contention regarding non-issuance of Form-II notice also cannot be sustained. The respondents have rightly dealt with the objections raised by the appellant while passing the impugned order.

11. It is also seen from the records that prior notice had been issued to the appellant and the appellant submitted explanation. Even before the appellate authority, the appellant appeared through counsel and filed written submissions. Adequate opportunity had been granted at every stage. Therefore, there is no violation of the principles of natural justice. The order passed by the respondent authorities does not warrant interference.

12. Accordingly, the Civil Miscellaneous Appeal is dismissed as devoid of merits. However, considering the facts and circumstances of the case, no interest shall be levied for the intervening period. The appellant is directed to pay the deficit stamp duty as determined by the authorities within a period of three months from the date of receipt of a copy of this order. No costs.

02.06.2026

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
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To

1.The Inspector General Of
Registration
100, Santhome High Road,
Pattinapakkam, Chennai-600 028

2.The District Revenue officer(Stamps)
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No.10, Kanchipuram High Road,
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jail), Chengalpattu Bazaar,
Chengalpattu-603002.

4. The Section Officer, VR section,
High Court of Madras.

T.V.THAMILSELVI J.
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