IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HON'BLE MRS.JUSTICE T.V.THAMILSELVI

REV.APPL No. 278 of 2025
AND
CMA No. 1947 of 2025

M/s.Kailash and Co
Rep by its Partner Mr.Nanji Patel, No.20, Kamaraj Salai, Moolakkadai, Chennai 600 018.

..Petitioner(s)

Vs

1.The Tamil Nadu Principal Revenue Control Officer
And the Inspector General of Registration,
No.100, Santhome High Road, Chennai 600 004.

2.The District Revenue Officer (Stamps)
5th Floor, M.Singaravelar Building No.32, Rajaji Salai, Chennai 001

3.The Deputy Inspector General of Registration
No.100, Santhome High Road, Chennai 004

4.The District Registrar (Administration)
M V Street, Veera Raghava Nagar, Tiruvallur 602001

..Respondent(s)

CMA No. 1947 of 2025

M/s. Kailash and Co
Rep by its Partner Mr.Nanji Patel No.20, Kamaraj Salai, Moolakkadai, Chennai 018

..Appellant(s)

Vs

1.The Tamil Nadu Principal Revenue Control Officer
and the Inspector General of Registration No.100,
Santhome High Road, Chennai 004.

2.The District Revenue Officer (Stamps)
5th Floor, M.Singaravelar Building No.32, Rajaji Salai, Chennai 001

3.The Deputy Inspector General of Registration
No.100, Santhome High Road, Chennai 004

4.The District Registrar (Administration)
M V Street, Veera Raghava Nagar, Tiruvallur 602001

..Respondent(s)

REV.APPL No. 278 of 2025

To review the order passed by the Honble Court in CMA.No.1947 of 2025 dated 13-08-2025.

CMA No. 1947 of 2025

To set aside the impugned order dated 04.06.2024 in Na.Ka.No. 41208/N1/2016 , consequently directing the respondent to return the Sale Deed dated 26.11.2014 (Doc.No. 12231/2014) to the appellant and pass such further or other order or orders as this Hon'ble Court.

REV.APPL No. 278 of 2025

For Petitioner(s): Mr.A.Muraleedharan

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

ORDER

This Review Application has been filed to review the order passed by this Court in CMA.No.1947 of 2025 dated 13.08.2025.

2. The learned counsel for the applicant would submit that at the time of passing the order dated 13.08.2025, this Court failed to take note of the fact that on the instruction made by the Sub-Registrar, Redhills, the review petitioner has already paid the stamp duty at the rate of Rs.800/- per Sq. Ft. for purchasing the subject property as per the Guideline value of the land as mentioned in the portal of Registration Department, from the year 2012 to 2017. vide Demand Draft No.475469 dated 16.12.2014 drawn on Tamilnadu Mercantile Bank. Subsequently, the Sub-Registrar released the Sale Deed to the review petitioner on receipt of the aforesaid Demand Draft. Thereafter, without assigning any reasons, 6 months later, the DRO (Stamps) sent Form-I fixing the guide line value of land at the rate of Rs.1,500/- per Sq.ft demanding further value of the stamp duty for which the Revision petitioner raised objection and also sent a reply. After exchanging letters, the DRO (Stamps) had fixed the Guideline value of the suit property at the rate of Rs.1,250/- per Sq.ft. and the same was confirmed by the 1st respondent herein as against the guide line value of Rs.800/- per Sq.ft. prevailing on the date of registration of Sale Deed dated 26.11.2024. vide order dated 04.06.2024 in Na.KA.No.41208/Ni/2016. Challenging the same, the applicant has filed CMA No.1947 of 2025 before this Court wherein this Court after considering the facts and circumstances of the case and submissions made by either side counsel, has fixed Rs.1,100/- per Sq.ft as guideline value of the subject property.

3.It has been further submitted that the Sale Deed was registered on 26.11.2024 as per the guide line value shown in the Registration Portal and the same was determined by the Sub-Registrar, Redhills. After six month later, the Sub-Registrar, without assigning any reasons, passed the order by increasing the value of the guide line from Rs.800/- Sq.ft to 1,250/ Sq.ft for the subject property and demanded the deficit stamp duty accordingly. He has further submitted that after collecting the Stamp Duty at the rate of Rs.800/- per. Sq. ft. for the registration of Sale Deed in the year 2014, again the Sub-Registrar is not entitled to demand further Stamp duty for the rate of Rs.1,250/- by invoking Section 47 of Registration Act. Therefore, he prays to review the order dated 13.08.2025 passed by this Court.

4. The learned Government pleader would submit that such defense has already been made by the learned counsel for the appellant at the time of arguments for CMA No.1947 of 2025. After considering the submissions made by both the parties, this Court has rightly passed the order dated 13.08.2025 fixing the value of the Guide line as Rs.1100/- per Sq.ft. Hence, there is no ambiguity nor any error on the face of records. Therefore, the review in the order dated 13.08.2025 passed by this Court is not necessary.

5. Heard both sides and perused the materials available on record.

6. It is the plea of the learned counsel for the applicant that after the registration of the sale deed dated 26.11.2014, the Sub-Registrar is not entitled to revoke under Section 47 of Registration Act. It it admitted fact that the suit property was purchased in the year 2014 and the same was registered according to Registration Authority, as per the guide line value at the rate of Rs.800/- per Sq.ft. as mentioned in the Registration online portal in the year 2012 to 2017.

7. Per contra, the learned counsel for the Government Pleader would submit that as per the Registration online portal, the guideline value for the subject property in the year 2017, in Madhavaram Redhills Salai was at Rs.1,500/- per Sq.ft under Residential Class I Type I stating that the subject property is adjacent to the main road.

8. However, in reply, the learned counsel for the petitioner would submit that the subject property is not abutting in the main road and there is some distance from the main road. There is no sufficient development in and around of the subject property. Hence, the fixation of guide line value of Rs.1250/- is erroneous. However, the Government pleader produced the details of the guide line value of the subject property as shown in the Registration online Portal from the period of 2012 to 2017 before this Court which is related to Residential Class I Type I property.

9. Having regard to the submission made by both side counsel, it is seen that the subject property is not adjacent to the Main road and it cannot be classified as Residential Class I Type I, since no proof has been submitted by the learned Government Pleader that the subject property comes under the Residential Clause I Type I and in and around of the subject property is very developed area. Hence, considering the entire submissions made by the learned counsel appearing for both the parties, this Court is inclined to modify the order dated 13.08.2025 by directing the petitioner to pay the Stamp Duty at the rate of Rs.950/-per sq.ft for the subject property within a period of 8 weeks from the date of receipt of copy of this order. Since the matter was challenged before this court, the Review petitioner need not pay the interest for the amount of the Stamp Duty for the pending of litigation period.

10. With the aforesaid directions, this Review Application is disposed of. No costs.

24-03-2026

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

Lbm

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