courtkutchehry.com

Company : CourtKutchehry
Website : www.courtkutchehry.com
Printed For :
Date : 02/09/2026

(1975) 02 MAD CK 0021

In the Madras High Court

M.C. Chockalingam and Others APPELLANT

Vs

State of Madras RESPONDENT

Date of Decision : 19-02-1975

Acts Referred:

Citation : AIR 1976 Mad 256 : (1976) 89 LW 130 : (1976) 1 MLJ 317

Hon'ble Judges : K. Veeraswami, C.J

Bench : Single Bench

Judgement

K. Veeraswami, C.J.—This is an appeal arising out of a land acquisition reference u/s 18 of the Act. The purpose of the acquisition, was to provide a State Transport Bus Stand at Raja Annamalaipuram. This is a very busy and important crowded locality. The notification u/s 4(1) was made on. 5th June, 1963, and there was a correction about the area to be acquired by another notification, dated 17th March, 1965. The total extent sought to be acquired was 7 grounds 503 sq. ft. The Land Acquisition Officer fixed the value at Rs. 10,000 per ground, which was confirmed in the reference u/s 18. The basis for this assessment of the value was Exhibit B-8, dated 10th August, 1961, relating to No. 4313/2 of an extent of 2 grounds 923 sq. ft. The document supported a rate of Rs. 7,755 per ground. But subsequently, for purposes of urban land tax, the remaining extent of land, excluding the land acquired, has been valued at the rate of Rs. 16,000 per ground. The assessment order is, dated 30th October, 1971. The Assistant Commissioner of Urban Land Tax relied on a document, dated 24th December, 1962, which was nearer to the date of the notification in this case. That document conveyed premises No. 38, Ramakrishna Mutt Road, which is a few houses away from the land under acquisition. The land measured 1,368 sq. ft. and there was a building thereon, which was valued at Rs. 5,855. The sale of the premises was for a sum of Rs. 15,000. Deducting the value of the building, the value of the land was ascertained as Rs. 9,145, which worked out a rate of Rs. 16,000 per ground. The very appellants, in respect of the very land, of which the acquired land formed a part, have been, assessed in that way and had been directed to pay urban land tax on that basis.

Downloaded from CourtKutchehry — https://dev.courtkutchehry.com/judgments/mc-chockalingam-and-others-...

2. It is obvious that Government cannot value the same land at one figure for purposes of land acquisition, and at another figure for purposes of levy of urban land tax. We are told that the appellants here do not propose to file an appeal against this order as assessment to urban land tax. We have to take this assessment for purposes of urban land tax to be fair and reasonable and that land is comparable to the land under acquisition, and they formed part and parcel of a larger extent.

3. Considering, however, the fact that the later sale deed for purposes of urban land tax related only to an extent of 1,368 sq. ft., and the land under acquisition is of an. extent of 7 grounds 503 sq. ft., we may make allowance for It and reduce the market value from Rs. 16,000 to Rs. 15,000 per ground. We accordingly raise the market rate from Rs. 10,000 to Rs. 15,000. There will be a decree accordingly. The appeal is allowed with proportionate costs.

Downloaded from CourtKutchehry — https://dev.courtkutchehry.com/judgments/mc-chockalingam-and-others-…