(2006) 09 MAD CK 0110

In the Madras High Court

Case No : Writ Petition No. 35404 of 2006

T. Chidambaram APPELLANT

Vs

The Chennai Metorpolitan Development Authority RESPONDENT

Date of Decision : 25-09-2006

Acts Referred:

Stamp Act, 1899 — Section 47A

Citation : (2006) 09 MAD CK 0110

Hon'ble Judges : P. Jyothimani, J

Bench : Single Bench

Advocate : P. Saravanan, for the Appellant; D. Srinivasan, GA, for the Respondent

Final Decision : Allowed

Judgement

P. Jyothimani, J.—The writ petition is filed for a direction against the 1st respondent to execute the sale deed on the stamp duty paid on the

actual consideration received by them and consequently direct the 2nd respondent to receive the same for registration without insisting stamp duty

on the guideline value in respect of Block No. 6, Plot Old 11/New No. 9, MIG-II, Ninnaarai, Maraimalai Nagar 603 209.

2. The case of the petitioner is that the petitioner was allotted the above said plot by the first respondent and after payment of all the instalments,

the petitioner was legally entitled to have the sale deed executed in his favour by the 1st respondent to be registered by the 2nd respondent.

However, the 2nd respondent is not accepting to register the documents on condition that it is only on the payment of guideline value, the

registration will be effected.

3. This matter is already covered by the decision of the Division Bench of this

Court in W.A. No. 202/2003 by order dated 20.01.2004, where it

has been held that relying upon the earlier judgments reported in S.P. Padmavathi Vs. State of Tamil Nadu and Others, and also in 2002 (2) CTC

329 (Sukumaran v. State of Tamilnadu) on the basis that since the plot is allotted by the Governmental Agency, there is no question of

concealment of any consideration and it is only on the basis of the explanation u/s 47-A of the Indian Stamp Act that is now being contended that

the valuation should be based on the market value on the date when the instrument is presented for registration. That view has been set aside by

the order of the Division Bench of this Court in Padmavathy''s case which has become final.

4. I have heard the learned Counsel for the petitioner as well learned Government Advocate taking notice on behalf of the respondents.

5. In the present case, admittedly, the allotment of plot is made by the first respondent which is a Governmental Agency and in such circumstances,

there is absolutely no question of concealment of consideration by the petitioner. In view of the same, there is absolutely no justification on the part

of the 2nd respondent in refusing to register the document on the ground that the stamp duty should be paid on the guideline value of the property.

6. In view of the established legal position as settled by the Division Bench of this Court, the writ petition stands allowed as prayed for. No costs.