

(2017) 10 MAD CK 0015

In the Madras High Court

Case No : 2896 of 2015 and M P No 1 of 2015

T.Nachimuthu, & Anr.

APPELLANT

Vs

Chief Controlling Revenue Authority-cum- Inspector General
of Registration, Chennai, & Ors.

RESPONDENT

Date of Decision : 23-10-2017

Acts Referred:

[Stamp Act, 1899](#), [Section 47A](#)

Citation : (2017) 10 MAD CK 0015

Hon'ble Judges : M.Duraiswamy

Bench : SINGLE BENCH

Advocate : M.Duraiswamy

Final Decision : Dismissed

Judgement

1. Challenging the order passed by the 1st respondent, confirming the order passed by the 2nd respondent, the appellants have filed the above

Appeal.

2. It is the case of the appellants that they purchased an extent of land measuring 7.20 acres in S.F.No.275, Kannadipudur Village, Udumalpet

Taluk by a registered Sale Deed dated 26.03.2009 on the file of the 3rd respondent for a value of Rs.11,62,500/-. According to the appellants,

the land purchased by them is surrounded by agricultural lands. Further, there is no sale of any land in and around the area from 01.01.1987 to

05.04.2009. According to the appellants, the market value of the land was only Rs.11,62,500/-. The 2nd respondent initiated proceedings under

Section 47-A of the Indian Stamp Act and came to a conclusion that the value of the land would be Rs.12,50,000/- per acre. Aggrieved over the

same, the appellants preferred an Appeal before the 1st respondent and the 1st

respondent also confirmed the order passed by the 2nd

respondent and dismissed the Appeal. Now aggrieved over the orders passed by the respondents 1 & 2, the appellants have filed the above

Appeal.

3. The 1st respondent, while dismissing the Appeal, took into consideration the report of the Special Tahsildar (Stamps) wherein it has been stated

that the land is situated within 150 feet on the North of the Village Natham. Since the land is situated very near to the Natham lands, the

respondents 1 & 2 have come to the conclusion that the market value of the land should be Rs.12,50,000/- per acre. Though the appellants have

contended that the land is surrounded by the agricultural lands, the report of the Special Tahsildar supported the case of the respondents 1 & 2

and relying upon the report of the Special Tahsildar, the respondents 1 & 2 have fixed the market value of the land at Rs.12,50,000/- per acre.

The appellants did not establish their case by producing any supporting documents to show that the land is surrounded by agricultural lands. In the

absence of any evidence to establish the case of the appellants, the orders passed by the respondents 1 & 2, fixing the market value of the land at

Rs.12,50,000/- per acre, is just and proper.

4. In these circumstances, I do not find any error or irregularity in the orders passed by the respondents 1 & 2. The Civil Miscellaneous Appeal is

liable to be dismissed. Accordingly, the same is dismissed. No costs.

Consequently, the connected miscellaneous petition is closed.