BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **14.06.2016**

CORAM :

THE HONOURABLE MR.JUSTICE NOOTY.RAMAMOHANA RAO
and
THE HONOURABLE MR.JUSTICE S.S.SUNDAR

Writ Appeal (MD) Nos.969 to 974 of 2016

& C.M.P(MD)No.5782 of 2016 in W.A.(MD)No.969 of 2016

C.M.P(MD)No.5783 of 2016 in W.A.(MD)No.970 of 2016

C.M.P(MD)No.5784 of 2016 in W.A.(MD)No.971 of 2016

C.M.P(MD)No.5785 of 2016 in W.A.(MD)No.972 of 2016

C.M.P(MD)No.5786 of 2016 in W.A.(MD)No.973 of 2016

C.M.P(MD)No.5787 of 2016 in W.A.(MD)No.974 of 2016

Writ Appeal (MD) No.969 of 2016:

1.The Government of Tamil Nadu,
rep.by Special Secretary to Government,
Commercial Taxes (J1 Department)
Secretariat,
Chennai-600 009.

2.The Inspector General of Registration,
Chennai-600 028.

3.The District Registrar,
Trichy District,
Tiruchirappalli-620 001. ...Appellants/Respondents

-Vs-.

V.Natarajan ... Respondent/Writ Petitioner

Appeal filed under Clause 15 of Letters Patent praying to set aside the order dated 07.01.2008 made in W.P(MD)No.117 of 2008.

For Appellants : Mr.A.K.Baskara Pandian
Additional Government Pleader.

For Respondent : Mrs.R.Krishna Priya

COMMON JUDGMENT

(Judgment of the Court was delivered
by **NOOTY.RAMAMOHANA RAO,J**)

With the consent of the learned Special Government Pleader appearing for the respondents, we have taken up the hearing of the writ appeals today.

2. The learned Special Government Pleader would urge that the judgment rendered by the learned Single Judge would lead to loss of revenue to the State in the form of collection of stamp duty. It is urged before us that at the time, when the sale deed is presented for registration, the market value of immovable property covered by the conveyance existing as on that date, shall be taken into account, but, not the consideration reflected in the document. Whereas the learned Single Judge has taken into consideration the fact that the Tamil Nadu Police Housing Corporation, being a public sector undertaking, as a welfare measure has constructed the flats and allotted them to the eligible police personnel by executing lease-cum-sale agreement.

3. The consideration payable by the writ petitioners/ respondents has been specified in the said conveyance deed. The same was received by the said Police Housing Corporation. In this background, there is no room for one to suspect any possible evasion of State's Revenue by deliberate indulgence in under-valuation of the immovable property sought to be conveyed. A public sector undertaking, particularly, such as Police Housing Corporation would never have resorted to any such act of suppressing the true market value of the immovable property covered by the conveyance deed. What it had agreed to receive as consideration originally, it has received it in Equated Monthly installments. That amount is now reflected in the conveyance deed presented for registration.

4. In those set of circumstances, the learned Single Judge has rightly arrived at a conclusion that an exercise sought to be indulged in under Section 47 A of the Indian Stamp Act, is totally unwarranted. In fact, the learned Single Judge has drawn inspiration from the earlier judgment rendered by this Court in the matter of ***S.Jayalakshmi -Vs- The Government of Tamil Nadu rep by Special Secretary to Government, Commercial Taxes (J1 Department, Secretariate, Chennai-9 and two others*** reported in ***2003(1) LW.562.*** Further, the Honourable Division Bench of this Court, in its judgment dated 7th January 2009 rendered in W.A.

(MD)Nos.2607 to 2630 of 2005 etc., has upheld the view taken by the learned Single Judge.

5. In that view of the matter, we are in respectful agreement with the view expressed by the Honourable Division Bench in its judgment, dated 07.01.2009, and we dismiss these writ appeals for the very same set of reasons found therein.

6. Accordingly, these writ appeals stand dismissed. No costs. Consequently, connected Miscellaneous petitions are also dismissed.

(N.R.R.,J.) (S.S.S.R.,J.)
14.06.2016

Index :Yes/no
Internet:Yes/no
gsr

TO

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