

Proceedings of the Chief Controlling Revenue Authority and Inspector General
of Registration, Chennai-600 028

Present: Thiru.Dinesh Ponraj Oliver, I.A.S.,

D.Dis.No.1380/P1/2024 Dated 26.02.2024

Sub : Revision Petition—Document No. .P.376/2023, Sub Registrar office, Kundrathur –received under section 56(1) of the Indian Stamp Act, 1899 against the order passed by District Registrar Chennai South – order issued – regarding.

Ref : 1. District Registrar, Chennai South order No. 18456/B1/2023 dated 29.12.2023
2. Revision Petition dated 10.1.2024 received from M/s.Prestige Estates Projects Ltd

oOo

ORDER:

Revision petition 2nd cited has been preferred under section 56 (1) of the Indian Stamp Act, 1899 before the Chief Controlling Revenue Authority against the order 1st cited. In the said order passed by the District Registrar it has been ordered to pay deficit stamp duty of Rs.12,21,285/- and penalty of Rs.215/- in respect of document No.P.376/2023 on the file of Sub Registrar office, Kundrathur.

C.P.T.-9

2) Facts relating to document in question and the Review Petition are as follows:-

Document No.	No.P.376/2023
Office	Sub Registrar office, Kundrathur
Date of Execution	07.09.2023
Title	GIFT DEED
Donor	1. Mrs.V.Chandra W/o.K.M.Veerannan 2. Mrs.R.Ragini W/o.Radhakrishnan 3. Mrs.L.Maheswari W/o.Lakshminarayanan 4. Mrs.S.Dhanalakshmi W/o. Shivaji Neelgund 5. Mrs.S.Malliga W/o.Shashidhara All represented by M/s.Prestige Estates Projects Limited.
Donee	M/s.Tamilnadu Generation and Distribution Corporation Limited
Value of Property as mentioned in the document	Rs.100/-
Stamp Borne by the deed	Rs.100/-
Nature of document as determined by the District Registrar	GIFT DEED
Deficit stamp duty & penalty determined by the District Registrar	Rs.12,21,285/- & Rs.215/-

The document in question purports to gift a land measuring an extent of 10 cents by the Donors viz. Mrs.V.Chandra, Mrs.R.Ragini, Mrs.L.Maheswari, Mrs.S.Dhanalakshmi and Mrs.S.Malliga represented by their power agent M/s.Prestige Estates Projects Limited to in favor of TANGEDCO (Donee) to establish substation for residential project 'Prestige Windsor Park' in the property mentioned in Schedule 'B' of instant document.

CP.T-9

Claiming stamp duty concession as per G.O.Ms.No.107 dated 03.08.2012, the instant gift deed document has been presented for registration by mentioning a nominal value of Rs.100/-. The said document was impounded by the registering officer under the impression that the same is classifiable as Gift not falling within the said G.O and forwarded to the District Registrar for further action. Vide proceedings 1st cited, the District Registrar concluded that the said Gift deed does not fall within the ambit of stamp duty concession granted under said G.O and determined the deficit stamp duty as Rs.12,21,285/- and penalty as Rs.215/-. Aggrieved over the decision of the District Registrar, present revision petition has been filed.

3) The petitioner was heard on 21.2.2024.

Major contentions of the revision petitioner:

i) This deed of gift is executed for establishment of substation for the residential project at free of cost, without any consideration and for the benefit of all the Public / Local consumers.

ii) The residential project 'Prestige Windsor Park' having 6 blocks consisting of 637 dwelling units, club house and multi-level mechanical puzzle parking with 7 levels.

iii) Group housing means accommodation for residential or commercial or combination of such activities housed in 2 or more blocks in a particular site.

Therefore, our development is a group housing development. Hence as per G.O.Ms.No.107 dated.03.08.2012 the Gift deed is not liable to pay any stamp duty and Registration fees.

iv) The Sub Registrar and District Registrar have not considered the applicability of G.O.Ms.56, dated.29.06.2017 which exempts payment of Stamp Duty and Registration Fees, if the instruments of Properties donated for public purpose in favor any local authority.

4) Contents of revision petition, connected records received from the District Registrar, arguments advanced by the petitioner have been carefully examined by me.

The main reason adduced by the District Registrar for her conclusion is that the document does not state that it has been executed for purposes found in G.O.(Ms) No.107, Commercial Taxes and Registration (J1) dated 3.8.2012 i.e., for Group housing or commercial complex.

A perusal of the covenants the document shows that the same has been executed as per regulation 29 (12) (b) of the Tamil Nadu Electricity Distribution Code, 2004 for establishment of Substation for the residential project. While so, the document has also been executed by the Executive Engineer of TANGEDCO in the capacity as DONEE, thereby affirming the said purpose of the Gift.

Further in the letter of Superintending Engineer, CEDC/West, bearing No.SE/CEDC/W/EE/GI/AEE/CIVIL/CHD/F.M/S.Prestige land/D.135/2023 dated 12.12.2023 addressed to the Sub Registrar, Kundrathur it has been stated that the gift of land may be registered as per G.O.107, dated 3.8.2012.

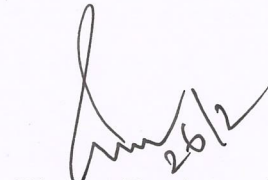
Furthermore, the copy of Planning Permit issued by the CMDA bearing proceedings No.C3(N)/587/2015 Dated 5.8.2020 submitted by the Revision Petitioner in support of their claim shows that the residential project in question comprises 6 blocks consisting of 637 dwelling units.

From all the above facts it becomes clear that the project in question is a group housing and consequently falls within the scope of G.O.(Ms) No.107, Commercial Taxes and Registration (J1) dated 3.8.2012.

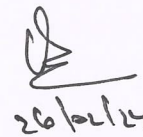
Hence in view of the above facts, the order of the District Registrar is set aside and the revision petition is allowed.

Sd/- Dinesh Ponraj Oliver 26.2.2024
Chief Controlling Revenue Authority and
Inspector General of Registration.

/By Order/



District Registrar (Inspection)


26/2/24

To

- 1) M/s.Prestige Estates Projects Ltd.,
Prestige Polygon, Top Floor, #471, Anna Salai,
Nandanam, Chennai – 600 035.
- 2) District Registrar,
Chennai (South)
(With original file)

Copy to: Stock File

