



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 2595 of 2026

S.M.Venkatesan,
S/o S.G. Mani,
No 9/A, Bundar Garden Main Street,
Perambur, Chennai 600 011.

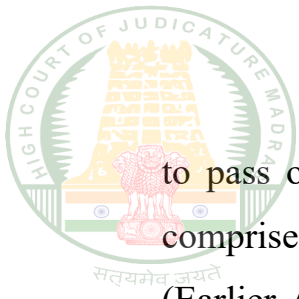
..Petitioner(s)

Vs

1. The State of Tamil Nadu
Rep. by its Secretary to Government,
Revenue Department,
Secretariat, Fort St George,
Chennai – 600 009.
2. The Special Commissioner,
Commissionerate for Urban Land Ceiling and
Urban Land Tax,
Chepauk, Chennai - 600 005.
3. The Assistant Commissioner,
Urban Land Ceiling and Urban Land Tax,
Madhavaram Zone,
No.2, Vivek Nagar, Kolathur,
Chennai - 600 099.
4. The Tahsildar,
Madhavaram Taluk,
Chennai District.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking issuance of writ of certiorarified mandamus, calling for the records realting to the impugned order issued by the 3rd Respondent in Rc. 789/ 2025/ C dated 16.12.2025 and to quash the same and consequently directing the Respondents



to pass orders regularizing the land in Plot No 72 (Eastern part, 1315 Sq.ft) comprised in S.No. 45/1 Mathur Village, Madhavaram Taluk, Chennai District (Earlier Ambattur Taluk, Thiruvallur District) along with patta under innocent purchaser category in terms of Government order issued in G.O.Ms.No.649 Revenue Department dated 29.07.1998, in respect of the land owned by the petitioner of an extent of 1315 sq.ft, based on the representation / application submitted by the petitioner in the prescribed format.

For Petitioner(s):	Mr.G.Sankaran Senior Counsel for Mr.G.R.Ramesh Prabbhu
For Respondent(s):	Mr.B.Pachaiyappan Government Counsel

ORDER

Challenge was made against the impugned order issued by the 3rd respondent dated 16.12.2025, rejecting to regularize the purchase made by the petitioner under Innocent Buyer Scheme.

2. The learned counsel for the petitioner would submit that the petitioner purchased Plot No.72, (Eastern part, 1315 Sq.ft.) comprised in Survey No.45/1, Mathur Village, Madhavaram Taluk, Chennai District by virtue of the sale deed dated 20.10.2023. He would submit that when the petitioner made an application for regularization of land, the same was rejected by the 3rd respondent citing reasons, the petitioner purchased the property subsequent to the cut off date i.e., on 26.09.2008. Challenging the same, the present writ petition is filed.



3. The learned counsel for the petitioner would further submit that the present issue is covered by the judgment of this Court rendered in W.P.No.18005 of 2025 dated 31.10.2025 and based on the said judgment, the Government has also passed G.O.(Ms).No.149 dated 09.02.2026 and in the said Government Order, in Paragraph 8, it was categorically stated that only for the sale transaction done through registered deed by the innocent buyer after 26.09.2008 can be considered under the Innocent Buyers Scheme and not for transaction happened through the settlement deed, partition deed, gift deed, release deed, exchange deed after the cut of date by the urban land owner. Therefore, the present writ petition is filed.

4. The learned Government Counsel appearing for the official respondents, by referring paragraph 8 of G.O.(Ms).No.149 would submit that as if the transaction was happened after the cut off date therefore, the respondents refused regularization.

5. Heard the learned counsel for the petitioner as well as the respondents and perused the available record.

6. This Court is unable to accept the submission of the learned Government Counsel appearing for the respondents that the paragraph 8 of G.O.Ms.No.149 dated 09.02.2026 will support his case therefore, the

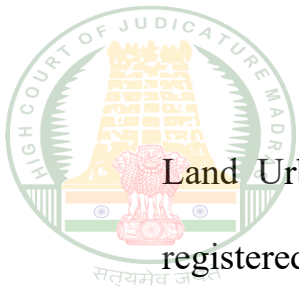


respondents rejected to regularize the land of the petitioner. It is relevant to extract paragraph 8 of the said G.O.Ms.No.149 dated 09.02.2026 and the same is extracted hereunder:-

“8. The Government after careful examination, hereby issue the following clarification to the Government Order fourth read above:-

“ All the transactions done through registered deed by the innocent buyer and not the original urban land owner where the land was acquired under the erstwhile Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1978 i.e. “transaction happened through valid registered Settlement Deed, Partition Deed, Gift Deed, Release Deed, Exchange Deed etc., (Except transaction through Sale Deed) after 26.09.2008 can be considered for regularization under the Innocent Buyers Scheme, subject to the condition that the transfer of the title of the subject land should have been effected through a valid registered deed on or before 26.09.2008 innocently acquired by the purchaser unaware of the acquisition proceedings of the Government under the said Act and petition received from the innocent purchasers be entertained after scrutiny and verification of the genuineness of the transaction and as per the guidelines issued in the Government Order second read above.”

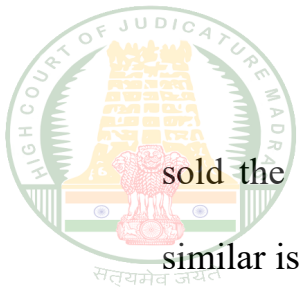
7. Upon perusal of the said Government Order, it is clear that transactions done through registered deed by the innocent buyer and not the original urban land owner where the land was acquired under the erstwhile Tamil Nadu Urban



Land Urban land ceiling Act, 1978 i.e. transaction happened through valid registered Settlement Deed, Partition Deed, Gift Deed, Release Deed, Exchange Deed etc., (Except transaction through Sale Deed) after 26.09.2008 can be considered for regularization under the Innocent Buyers Scheme, which means only for the sale which was happened prior to the cut off date i.e., 26.09.2008 by the urban land owner can be construed for the purpose of regularization under the Innocent Purchaser Scheme and in the event the land acquired under the erstwhile Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1978 i.e., transaction happened through settlement deed, partition deed, gift deed, release deed, exchange deed etc., (except transaction through sale deed) subsequent to the cut off date i.e., 26.09.2008 cannot be considered.

8. In the present case, the sale was effected subsequent to the Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1978 i.e., on 14.02.1981 followed by seven sale deeds executed on 06.08.1982, 10.04.1996, 27.07.2006, 25.10.2007 and thereafter, 28.11.2013, 15.07.2021 and thereafter, 08.12.2021 and now the petitioner purchased through a registered sale deed dated 20.10.2023.

9. As held by this Court in very many cases, the transfer of land supposed to be effected prior to the cut off date i.e., on or before 26.09.2008 from the urban land owner. In the present case, several occasions sale was made and in the first occasion of sale was made on 14.02.1981, where the urban land owner



sold the properties to the individual. This Court has elaborately discussed a similar issue and passed order in W.P.No.18005 of 2025 dated 31.10.2025. The relevant portion of the same is extracted hereunder:

“4. In reply, after taking instructions, the learned Additional Government Pleader appearing for the respondents would submit that in this case, the petitioner had acquired the subject property by virtue of sale deed dated 15.04.2011 executed by his vendor. As per GO.Ms.565 of 2008, to avail the benefits available under the “Innocent Purchaser Scheme”, a person is supposed to have acquired the property on or before the cut-off date as prescribed therein. However, in this case, as stated above, the property was acquired by the petitioner by virtue of sale deed dated 15.04.2011, which is beyond the prescribed cut-off date. Hence, the respondent is not in a position to consider the request made by the petitioner. Hence, she requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent and also perused the materials available on record, including the impugned order dated 06.03.2025 passed by the 3rd respondent.

6. In this case, initially, the petitioner's vendor had purchased the subject property from an Urban Land Holder by virtue of sale deed dated 09.04.1982. Thereafter, the petitioner had purchased the said property vide the sale deed dated 15.04.2011. Subsequently, the petitioner had filed the representations dated 16.04.2024, 23.07.2024 & 02.09.2024 for the purpose of regularization of the subject land under the “Innocent Purchaser Scheme” as per the GO.Ms.No.565 of 2008 dated 29.09.2008.



However, the same was rejected by the 3rd respondent vide order dated 06.03.2025.

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7. A perusal of the said impugned order would show that the main grievance of the respondents is that they are not in a position to consider the request made by the petitioner, since the subject property was acquired by the petitioner by virtue of sale deed dated 15.04.2011, which is beyond the cut-off date, prescribed under GO.Ms.No.565 of 2008. According to the respondent, as per the said GO.Ms.No.565 of 2008, a person, who had acquired the property on or before 29.09.2008, will be eligible to avail the benefits available under the “Innocent purchaser scheme”.

8. At this juncture, it would be apposite to extract the relevant portion of GO.Ms.No.565 of 2008, which reads as follows:

“2.....

(i) to (v)

(vi) அரசாணை வெளியிடும் நான் வரை

சட்டம் அறியாமல் கிரயம் பெற்றவர்களது

நிலங்கள் வரன்முறைப்படுத்தப்படும்”

9. A reading of the above clause would show that the urban land should have been purchased from an Urban Land Holder on or before the cut-off date, i.e., 29.09.2008. The said notification, being a beneficial notification, has to be interpreted in such a way as “land-centric” and not as “person-centric”, since it was issued based on the date of acquisition of land. In such case, the respondent should have considered only on the aspect as to whether the land was purchased from the Urban Land Holder prior to the aforesaid cut-off date or not.



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10. In the present case, ultimately, the land was purchased by the petitioner's vendor from an Urban Land Holder vide sale deed dated 09.04.1982, which is much prior to the cut-off date prescribed in GO.Ms.No.565 of 2008. If the land was purchased from the Urban Land Holder prior to the cut-off date, certainly, it will come under the eligible category to avail the benefits under the "Innocent Purchaser Scheme". In such view of the matter, the petitioner, who is holding the title of the said land, is certainly eligible to avail the benefits under the "Innocent Purchaser Scheme" and it is not proper for the respondent to arrive at a decision based on "person-centric" instead of "land-centric" while considering the petitioner's representation.

11. Therefore, if the sale was made by the Urban Land Holder to any person on or before 26.09.2008, the subject land will automatically come under the eligible criteria to avail the benefits. In such case, once if it is substantiated that the land was purchased before the aforesaid cut-off date, then it will be immaterial to consider the subsequent transactions, pertaining to the subject land.

12. For example, if a person purchased a land from an Urban Land Holder on or before 26.09.2008 and sold it to the subsequent purchaser, then the said subsequent purchaser will be put into the shoes of initial purchaser, who purchased the land from the Urban Land Holder. In such case, the subsequent purchaser will not lose the benefits available under the "Innocent Purchaser Scheme" as per the GO.Ms.No.565 of 2008.

13. In such view of the matter, since the subject land was purchased from the Urban Land Holder prior to the cut-off date, the petitioner, being the subsequent purchaser, is certainly entitled



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to avail the benefits of “Innocent Purchaser Scheme”. Therefore, this Court is of the considered view that the impugned order dated 06.03.2025 is not sustainable in law and hence, the same are liable to be quashed.

14. Accordingly, the impugned order dated 06.03.2025 is quashed. While quashing the said order, this Court directs the 3rd respondent to consider the petitioner's representations dated 16.04.2024, 23.07.2024 & 02.09.2024 and pass appropriate orders to regularize the petitioner's land under the “Innocent Purchaser Scheme”.

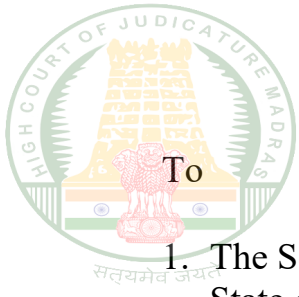
10. Following the above said order, the impugned order dated 16.12.2025 is set aside. While setting aside the impugned order, this Court remitted the matter back to the 1st and 2nd respondents and the 1st and 2nd respondents are directed to consider the petitioner's application dated 19.05.2025 & 20.05.2025 and pass appropriate orders to regularize the petitioner's land under the “Innocent Purchaser Scheme”, after affording opportunity of personal hearing to the petitioner.

11. Accordingly, this Writ Petition is allowed. No costs.

24-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

1. The Secretary to Government,
State of Tamil Nadu
Revenue Department,
Secretariat, Fort St George,
Chennai – 600 009.
2. The Special Commissioner,
Commissionerate for Urban Land Ceiling and Urban Land Tax,
Chepauk, Chennai - 600 005.
3. The Assistant Commissioner,
Urban Land Ceiling and Urban Land Tax,
Madhavaram Zone,
No.2, Vivek Nagar, Kolathur,
Chennai - 600 099.
4. The Tahsildar,
Madhavaram Taluk,
Chennai District.



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KRISHNAN RAMASAMY, J.

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