

IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON	04/12/2017
PRONOUNCED ON	15/02/2018

Coram

THE HONOURABLE Mr. JUSTICE K.K.SASIDHARAN
AND

THE HONOURABLE Mr. JUSTICE P.VELMURUGAN

W.A.No.441 of 2017 &
C.M.P.No.6617 of 2017

M.Nanjappa Chettiar Memorial Trust
Rep. by its Managing Trustee,
N.Marudhachalam, Avinashi Road,
Muthalipalayam Pirivu, Arasur Post,
Coimbatore District - 641 407. ... Appellant

Vs.

- 1.The Director of Land Reforms,
Land Reforms Department,
Chepauk, Chennai - 600 005.
- 2.The Boodhan Yagna Board,
Rep. by its Secretary / Special Officer,
Land Reforms Department,
Chepauk, Chennai - 600 005.
- 3.The District Collector,
Coimbatore District,
Coimbatore.
- 4.The Secretary to Government,
Revenue Department,
Government of Tamil Nadu,
Fort St. George,
Chennai - 600 009. .. Respondents

Prayer : Writ Appeal filed under Clause 15 of Letters Patent to
set-aside the order dated 18.12.2015 made in W.P.No.21845 of
2015, on the file of this Court.

PRAYER IN WP.21845 OF 2015:

WP is filed Under Article 226 of the Constitution of India
for a Writ of Certiorarified mandamus to call for the records
relating to the proceedings of the first respondent in Na.Ka.
No.K-1/302/ 2010/ (Nee.Seer) dated 6.3.2015 and quash the order
passed therein and consequently direct the respondents to grant
permission to exchange the already donated land comprised in

S.No.152/1 of an extent of 2.75 acres situated at Neelambur Village, Sulur Taluk, Coimbatore District in lieu of the alternate lands offered

For Appellants : Mr.AR.L.Sundaresan
Senior Counsel
For Mr.Yogesh Kannadasan

For Respondents : Mrs.A.Srijayanthi
Special Government Pleader

J U D G M E N T

P.VELMURUGAN, J.

The writ appeal is arising out of the judgment dated 18.12.2015 made in W.P.No.21845 of 2015.

2. It would be appropriate to notice that the aforementioned Writ Petition has been preferred by the appellant herein for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the proceedings of the first respondent in Na.Ka.No.K1/302/2010 (Nee Seer) dated 06.03.2015 and quash the order passed therein and consequently direct the respondents to grant permission to exchange the already donated land comprised in S.No.152/1 of an extent of 2.75 acres situated at Neelambur Village, Sulur Taluk, Coimbatore District in lieu of the alternate lands offered.

3. Facts culled out in brief for the disposal of the writ appeal are as follows:-

3.1 The dry lands comprised in Survey No.152/1, to an extent of 2.75 acres (1.11.5 hectares) situated Neelambur Village, Palladam Taluk, Coimbatore District originally belonged to one M.Nanjappa Chettiar. Prior to the enactment of the Tamil Nadu Boodhan Yagna Act, (hereinafter called as the "Act"), when (Late) Shri Acharya Vinobha Bhave visited Coimbatore District, his father (Late) Nanjappa Chettiar donated the said land for Boodhan Yagna. The donation was published in the Coimbatore District and State Government Gazette. The donation of the land was confirmed to the Boodhan Board in accordance with Section 17 (4) of the Act. The declaration about the donation of the land to the Boodhan Yagna Board along with the other lands is registered in the office of the Sub-Registrar, Sulur on 23.03.1965 as Document No.372/1965. Thereafter, in accordance

with Section 17(b) of the Tamil Nadu Boodhan Yagna Act, the land became vested with the second respondent / Boodhan Yagna Board.

3.2 It is further submitted that though the ownership of the land changed in the name of the Boodhan Yagna Board, the land continued to be in possession of Smt.Nachiammal, his mother and also the wife of Donor (Late) Nanjappa Chettiar. Mr.Nanjappa Chettiar died on 22.06.1984. In order to perpetuate the memory of (Late) Nanjappa Chettiar, a Trust by name "M.Nanjappa Chettiar Memorial Trust", was formed by the family members of Nanjappa Chettiar on 22.08.1986.

3.3 The object of the Trust among other things, is to establish, maintain and administer educational institutions. The Trust Deed is registered as Document No.23/86 on the file of Sub Registrar, Sulur. The appellant has further submitted that the Trust is a public charitable Trust started with the aim of doing educational and charitable works. It is submitted that they wanted to construct a matriculation School in Neelambur Village to serve the needs of the local people and also the school going children of the nearby village in their Taluk. The land at S.No.152/1, abutting the Coimbatore-Avinashi Main Road, which was donated by his father (Late) Nanjappa Chettiar was found suitable for raising building for the educational institution. Therefore, he wrote letters dated 10.10.1986 and 10.11.1989 to the second respondent-Boodhan Yagna Board to distribute the land to the Trust for constructing the school buildings. Though the land was registered in the year 1965 itself in the name of the second respondent, they have been paying the land tax every year to the State Government. They are also in continuous possession of the land. However, before starting the school building construction, they requested the Boodhan Yagna Board to distribute the land to the Trust for public and charitable purposes. Their mother Nachiammal also sent her statement to the second respondent stating as to how the land continued in her possession and expressed her 'No Objection' for distributing the land to M.Nanjappa Chettiar Memorial Trust. It is further submitted that since there was a positive response from the Boodhan Yagna Board, they prepared the drawings for the school, laid the foundation and also dug a bore well on the said land in the year 1990. The appellant expected a donation of Rs.1 lakh to the Trust per annum from their ginning factory situated at Trisur.

3.4. The petitioner has further submitted that Yagna Board considered their request for the distribution of the land to the Trust. The second respondent Boodhan Yagna Board represented by

its Chairman sent a letter dated 03.05.1990 to the Government in which the Board Chairman stated that there is no provision in the Boodhan Act for exchanging the donated land for other lands. He has admitted that the Trust has been formed for the uplift of the people in the said area and that there was no objection for the distribution of the land to the Trust concerned. Therefore, the Chairman of Boodhan Yagna Board requested the permission of the State Government so that the land could be distributed to the Trust for the educational purpose. The appellant has further submitted that upon the letter sent by the Chairman of the Tamil Nadu Boodhan Yagna Board, the Government called for remarks from the Collector, Coimbatore District for distribution of the land to M.Nanjappa Chettiar Memorial Trust. The Tahsildar, Palladam Taluk examined the request of the trust and submitted his report dated 17.09.1990 in which he stated that the building activities on the land was in progress, and the Trust school would benefit the children around the area and that the land may be transferred to M.Nanjappa Chettiar Memorial Trust. The Collector, Coimbatore District, submitted a detailed report to the Government by his proceedings dated 04.10.1990. The Collector submitted that the concerned land has not been distributed to landless poor, that the donor himself offered alternate land which was not accepted, that the building activities on the land has been stopped and that the Board could distribute the land to M.Nanjappa Chettiar Memorial Trust for which there was no objection from the Revenue Department.

3.5. The appellant Trust has further submitted that representation dated 10.10.1990 was given to the first respondent, requesting the Government to distribute the land to the Trust since the land was required for a public purpose. The appellant has further submitted that the first respondent sent a letter dated 18.03.1991 stating that the Boodhan Board has taken a decision in principle to allocate the land and that there is no suitable amendment in the Tamil Nadu Boodhan Yagna Act. The first respondent further stated in the said letter that the request of the Trust for the distribution of Boodhan land would be considered after an amendment is made in the Act. The appellant has further submitted that by the said letter of Government and the earlier proceedings, the Trust was led to believe that the Government was inclined to allot the land to the public Trust in principle, but the same would be carried out after the amendment is effected in the Act. The land was also found not fit for cultivation since already buildings have come up in the adjoining lands. The appellant has further submitted that after the letter of the first respondent, the Trust was led to believe that the Government would definitely allot the land to the Trust and that it was only a matter of time. In the meanwhile, the Trust also obtained sanction of the Panchayat

Union for proceeding with the construction in
Ref.No.Mu.Mu.4663/93. dated 01.09.1993.

3.6. The appellant has further submitted that they were sending the representations frequently to the Government and also to the Boodhan Yagna Board for the distribution of the land to M.Nanjappa Chettiar Memorial Trust. They also obtained electricity connection in 1991 to the school buildings and the borewell from the Tamil Nadu Electricity Board, Arasur, Coimbatore District. Subsequent to the letter dated 18.03.1991 sent by the Government, they spent nearly about Rs.20 lakhs prior to 1999 and made progress in construction of school buildings. Students were admitted upto 5th standard in 1991 and they also applied for recognition of the school. In 1991, about 135 students were enrolled in the school and about 10 teachers worked in the school. The appellant has further submitted that even in January 1992, a representation was sent to the Government requesting the Government to issue patta for the land in the name of Nanjappa Chettiar Memorial Trust. It was further submitted that the Director of School Education, Chennai-6 granted provisional permission for opening the matriculation school with standard 1 to 6 by his proceedings dated 08.07.1992. They also deposited the cash endowment of Rs.1 lakh required for recognition. The appellant explained in the letter dated 23.06.1993 to the respondent about the continued occupation of the land by them and the buildings erected by them at the cost of nearly about Rs.20 lakhs. Since the Trust has invested a huge sum of Rs.20 lakhs and erected RCC modern buildings and purchased school buses and developed other infrastructure for the school, the grant of patta and the title in the name of Nanjappa Chettiar Memorial Trust could be favorably considered by the Government. The Trust has been running the School for the benefit of the public in the locality. The educational institution is of a vital importance to all the villages situated around the school. Even on 10.10.1996, the appellant sent representation to the second respondent requesting the Boodhan Yagna Board to distribute the land to the Trust.

3.7. The appellant has further submitted that in spite of their several representations for a long period, the Boodhan Yagna Board maintained conspicuous silence. After a long time, the Boodhan Yagna Board passed the order dated 25.02.1998, wherein the second respondent has stated that the Tamil Nadu Boodhan Yagna Act 1958, does not contemplate distribution of land for the school on acceptance of another alternative land. Therefore, the Trust was directed to remove the building said to have been encroached within a period of three months failing which the Boodhan Yagna Board threatened to take steps in

accordance with the law. The appellant has further submitted that after receipt of the impugned order, the trust submitted its explanation dated 04.08.1998, in which, it pointed out the letter dated 03.05.1990 written by the Chairman Boodhan Yagna Board recommending the distribution of the land to the Trust. The appellant also represented that from the date of the donation, the land was not distributed to others. It continued to be in their possession and enjoyment. The appellant has also further stated that since they have been imparting free education without collecting any fees to the rural children hailing from the nearby by places and that the possession and enjoyment continues with them and further since they have been paying the land tax, they may be allotted the land. In the meanwhile, the recognition upto 10th standard was granted by the proceedings of the Director of the School Education dated 04.02.1998. The appellant has further submitted that the Director of the School Education, Chennai-6, by his proceedings dated 24.08.1998 has also sanctioned upgradation of matriculation school, as Higher Secondary School with standards 11th and 12th.

3.8. The appellant Trust has further submitted they challenged the order dated 25.02.1998 in W.P.No.20296 of 1999 which was dismissed by the learned Single Judge against which W.A.No.21 of 2000 was filed. The Division Bench, by judgment dated 05.09.2000, disposed of the same with the observation that running the school is for community purpose and while affirming the order of the learned Single Judge, recommended that the land could be made over to the local Panchayat, with a condition that the land shall be used by the Trust only for school purpose strictly and for no other purpose and with the said recommendation, the appeal was disposed of. It is further submitted that in the meanwhile, in the very same year, the Act was amended by Tamil Nadu Act 37/2000 whereby Section 17A was inserted which enables the authorities to grant permission to exchange the donated land. In view of the change of circumstances, the Trust has once again approached the authorities to offer alternative land with a view to retain the land which was already donated to the Board, so that, the education could be imparted to the children without any hindrance. The appellant has further submitted that the second respondent through its letter dated 17.04.2010, informed them that the trust can either provide alternate land or to pay double the market value of the land to retain the land donated to the Board. In pursuance of the said letter, the Managing Trustee, as the legal-heir of the original donor, has offered the alternate land measuring an extent of 3.61 acres comprised in S.Nos.265, 494/2 and 495/1, situated at Pilathur and Sathuvarpatti Villages, Vendasandur Taluk, Dindigul District. On

receipt of the said representation, the first respondent by letter dated 19.08.2011 has requested the District Collectors of Dindigul and Coimbatore Districts to ascertain and submit a report with regard to the guideline value of the alternate land at Dindigul District and the land which was donated by his father at Coimbatore District. The District Collectors have furnished the guideline value of both the lands. On receipt of the report from the respective Collectors, the first respondent by its order dated 28.01.2013 rejected the request on the ground that the value of the land which was offered as the alternate land was not equivalent to the land which was donated.

3.9. Thereafter, the appellant has offered additional land measuring an extent of 7.50 cents at Sulur Taluk itself adjoining to the donated land. The authorities have informed that still the value is not on par with the donated land. Hence, the appellant has offered a larger extent of land viz., 17.50 cents in the very same survey number, which is adjacent to the land donated to the Board. The value of the said land is higher than the land which was donated to the Board. However, the first respondent, by impugned order dated 06.03.2015, erroneously rejected the request on the ground that while considering the market value of both the lands, the value of the donated land is higher than the value of the alternate land. The authorities got themselves confused with the guideline value and market value even though, the Act clearly contemplates that the guideline value of the alternative land alone has to be taken into consideration and not the market value. In fact, a report was called for by the Tahsildar, Sulur, from the Sub-Registrar, Sulur, who in turn through his letter dated 04.07.2013 informed the guideline value of both the lands, and not the market value. The appellant has further submitted that even though the trust offered more valuable lands, that is to say that Rs.1,10,97,700/- which is the value of the alternate land offered as against Rs.1,04,97,960/-, the value of the donated land, and the extent of land is also more, the first respondent, in a casual manner, rejected the request by order dated 06.03.2015. It is pertinent to note that even the one item of the land alone which is situated in Sulur Taluk itself in S.Nos.122/1, and is adjoining the donated land is more valuable than the land which was in the possession of the appellant. The first respondent failed to see that not only the value of the land but also the extent of the alternate land offered by the trust is more than the land which was donated to the Boodhan Board. Hence, the appellant Trust has filed the Writ Petition.

4. After hearing the arguments, the learned Single Judge has disposed of the Writ Petition. The concluding paragraph is extracted hereunder:-

"14. On considering the facts and circumstances of the case, arguments advanced by the learned counsel on either side and on perusing the typed set of papers, this Court is of the view that the first respondent has not totally rejected the offer made by the petitioner. The first respondent has also given an option to the petitioner to give alternative lands equivalent to the donated lands, on the basis of market value. Since the request of the petitioner is under process, any mandatory direction is not required to the respondents. In such circumstances, the writ petition does not generate sufficient force to allow it and the same is liable to be dismissed."

5. Aggrieved against the order of the learned Single Judge, the appellant has filed the present Writ Appeal.

6. The learned Senior Counsel appearing for the appellant-Trust would submit that the learned Single Judge ought to have considered the contentions on behalf of the appellant to the effect that even though alternative land was allotted with higher value, the same was not accepted without any valid reasons by the first respondent as set out in the impugned order 06.03.2015. He would further submit that the learned Single Judge has not rendered any finding with regard to the legal submissions as set out hereunder. The Section 17-A(a) of the Act, which deals with the permission to exchange the donated land proceeds as follows. "The alternate land shall be of equivalent value". Whereas, Section 19(3) of the very same Act while empowering the Government to grant any land to any individual or institution for any public purpose, a clear distinction is made by saying that it can be done after collecting "double the market value" of such land. The wordings indicated in both the provisions of the very same Act connote different meaning, that is to say, when the donor or legal-heir intends to change the donated land, it is enough if he offers an alternate land of equivalent value; whereas, if a third party intends to obtain any grant of land, such third party shall pay "double the market value" of such land. He would further submit that when the first respondent himself has chosen to call for the report through his letter dated 19.08.2011 from the District Collectors of Dindigul and Coimbatore District, it is clearly mentioned therein that the value of the land should be fixed on the basis of Guideline Value and not on the basis of Market Value" and hence the impugned order passed by the first

respondent is liable to be set-aside. Similarly, when the Tahsildar, Sular, had called for a report from Sub Registrar, with regard to the value of the lands, in his letter dated 04.07.2013, the Sub-Registrar had furnished the value of the land based on the guideline value, as available in the Registration Department and as such, the impugned order of the first respondent is illegal and unlawful. He would further submit that the first respondent failed to see that the land was donated to the Board by none else that the father of the Managing Trustee of the appellant and the donated land was not taken over by the Boodhan Board and it was in the continuous possession of the legal-heirs of the original donor, wherein a school is established to impart education to the poor students, particularly, to the Most Backward Class and Scheduled Castes, who are living in and around the area and as such, the appellant's request ought to have been considered favourably. He would further submit that the first respondent in a casual manner rejected the request of the appellant without considering the fact that the value of the land offered by the appellant is about Rs.1,10,97,700/- whereas, the value of the Boodhan land is Rs.1,04,97,960/-. Hence, the learned Senior counsel prays for allowing this Writ Appeal.

7. The learned Special Government Pleader appearing for the respondents would submit that the donor Thiru.Nanjappa Chettiyar had encroached the donated land and enjoyed till his death and after his death, the land was enjoyed by his wife Nachiammal. In the meantime, his son and other blood relations had formed a Trust in the name of Nanjappa Chettiyar, i.e., "M.Nanjappa Chettiyar Memorial Trust" and they have constructed a buildings and established a Matriculation School in the land vested with Boodhan Board. After a prolonged discussions and correspondences with the Government, the Trustees have come forward to give the alternative lands to the Boodhan Board which are located in the Coimbatore and Dindigul Districts. The Director of Land Reforms, Chennai vide letter dated 06.03.2015 informed the Trustees suggesting that their request will be considered if they give alternative land to the Boodhan Board which should be equal to the market value of land now occupied by the Trust. As the suggestion has not been accepted, the Trust has filed the Writ Petition in W.P.No.21845 of 2015 and as the value of the land offered by the Trustees is lower than the Boodhan land, the Writ Petition was rightly dismissed.

8. It is not in dispute that Thiru.Nanjappa Chettiyar donated the land bearing S.F.No.152/1 to an extent of 2.75 acres of dry land situated in Neelambur Village of Sular Taluk, for Boodhan Yagna. It is also not in dispute that though the

ownership of the land changed in the name of Boodhan Yagna Board, the land continued to be in the possession of Thiru.Nanjappa Chettiar and Mrs.Nachiammal, his wife. The donor-Nanjappa Chettiar died on 22.06.1984. His family members have formed a Trust in the name of Nanjappa Chettiyar Memorial Trust and they have constructed a buildings and established a Matriculation School in the land vested with Boodhan Board.

9. The appellant Trust wrote letters dated 10.10.1986 and 10.11.1989 to the second respondent - Boodhan Yagna Board to distribute the land to the Trust for constructing a School building. Thereafter, the second respondent-Boodhan Board sent a letter dated 03.05.1990 to the Government stating that there is no provision in the Boodhan Act for exchanging the donated land for other lands and there was no objection for the distribution of the said land to the Trust Concerned. The Tahsildar, Palladam Taluk also examined the request of the Trust and submitted his report dated 17.09.1990 that the land may be transferred to M.Nanjappa Chettiar Memorial Trust. Thereafter, the District Collector, Coimbatore District, submitted a detailed report to the Government by his proceedings dated 04.10.1990, stating that the land in dispute has not been distributed to the landless poor and that the donor himself offered alternate land which was not accepted, that the building activities on the land has been stopped and that the Board could distribute the land to M.Nanjappa Chettiar Memorial Trust for which there was no objection from the Revenue Department. Thereafter, the appellant-Trust sent communications to the second respondent for distribution of land to the Trust and obtained electricity connection in 1991 to the School buildings and the borewell. In the year 1992, the Director of School Education, Chennai granted provisional permission for opening the matriculation school with standard 1 to 6. Thereafter, the second respondent passed an order dated 25.02.1998 stating that the Tamil Nadu Boodhan Yagna Act, 1958 does not contemplate distribution of land for the School on acceptance of another alternative land instead of the donated land. Therefore, the Trust was directed to remove the building within a period of three months. In the meanwhile, the recognition upto 10th standard was granted by the proceedings on 04.02.1998 by the Director of School Education and he has also sanctioned upgradation of Matriculation School, as Higher Secondary School with standards 11th and 12th.

10. As against the order passed by the second respondent directing the appellant-Trust to vacate the land in dispute, the appellant has filed a Writ Petition in W.P.No.20296 of 1999, which was dismissed by the learned Single Judge, against which, W.A.No.21 of 2000 was filed. The Division Bench of this Court by

judgment dated 05.09.2000, disposed of the Writ appeal with an observation that running the School is for community purpose and while affirming the order of the learned Single Judge, recommended that the land could be made over to the local Panchayat, with a condition that the land shall be used by the trust only for the school purpose strictly and for no other purpose. In the meanwhile, the Act was amended by Tamil Nadu Act 27/2000, whereby Section 17-A was inserted which enables the authorities to grant permission to exchange the donated land. Therefore, the appellant/Trust approached the authorities with an offer of alternate land. The second respondent by letter dated 17.04.2010 informed the appellant/Trust that the appellant can either provide alternate land or to pay double the market value of the land to retain the land donated to the Board. According to the appellant-Trust though the appellant offered more valuable lands for a sum of Rs.1,10,97,700/- which is the value of the alternate land offered by the appellant as against Rs.1,04,97,960/- and the value of the donated land and the extent of the land is also more, the first respondent rejected the said request.

11. According to the appellant, though the appellant has offered the alternate land measuring an extent of 3.61 acres comprised in S.Nos.265, 494/2 and 495/1, situated at Pilathur and Sathuvarpatti Villages, Veda sandur Taluk, Dindigul District and land measuring an extent of 17.50 cents in S.No.122/1 in Sulur Taluk, Coimbatore District, which is adjoining the donated land and the extent of the alternate land offered is more than the land which was donated to the Boodhan Board, the same was not accepted by the second respondent-Boodhan Board.

12. At this juncture, it is useful to extract 17-A of the Tamil Nadu Boodhan Yagna Act, 1958:-

17-A Permission to exchange the donated land. Notwithstanding anything contained in this Act, the Government may, if the circumstances so warrant, permit the exchange of the land already donated to, and vested in, the State Board with an alternate land, by the donor or his legal heirs, as the case may be, in such manner as may be prescribed, subject to the following conditions, namely:-

(a) the alternate land shall be of equivalent value;

(b) there shall be no encumbrance on the alternate land;

(c) the donor or his legal heirs shall be competent to transfer such alternate land;

(d) there shall not be any arrear of land revenue or tax or any amount due to the Government or other authority;

(e) the land already donated had not been assigned to any person or authority under this Act."

(emphasis supplied)

13. The appellant-Trust no doubt intends to donate the land comprised in S.Nos.265, 494/2 and 495/1, to an extent of 3.61 acres situated at Pilathur and Sathuvarpatti Villages, Vedasandur Taluk, Dindigul District and the land comprised in S.No.122/1 measuring to an extent of 17.50 cents in Sulur Taluk, Coimbatore District, which is adjoining the donated land. The extent of the alternate land offered by the appellant-Trust is more than the land which was donated by Nanjappa Chettiar to the Boodhan Board. Section 17-A(a) of the Act, clearly says that the alternate land shall be of 'equivalent value'. On a perusal of typed-set of papers, the alternate land offered by the appellant-Trust, in Survey No.265 in Vedasandur Taluk, the classification shows that "Dry Maanavari Lands Type-III", Survey No.494/2 in Vedasandur Taluk, the classification shows that "Dry Maanavari Lands Type" Survey No.495/1 in Vedasandur Taluk, the classification shows that "Dry Maanavari Lands Type-III". The other land offered by the appellant-Trust comprised in S.No.122/1 measuring to an extent of 17.50 cents in Sulur Taluk, Coimbatore District, is Commercial Class I Type-I and this is not fit for agricultural purpose and the first respondent, vide letter dated 06.03.2015, already rejected the offer made by the appellant-Trust stating that since the offered land is adjoining to the other property of the appellant-Trust, there is a possibility that the appellant-Trust may use the pathway in future. Though the Nanjappa Chettiar donated the disputed land in Coimbatore District, and the appellant-Trust needs the same for running a School and the respondents having found that the Trust is running a School and therefore, as per Section 17-A of the Act when the respondents came forward to accept to transfer the donated land on certain conditions, we could not understand as to how the appellant-Trust purchase such a dry land and that too not in the Coimbatore District, purchased in Dindigul District and pleads before this Court that the land is equivalent to the donated land. Further, on a perusal of rough

sketch produced by the appellant-Trust, it is found that they are having property at Coimbatore itself, and therefore, it is not clear as to why they have purchased lands in other District and intends to offer the said land instead of the land which is available in Coimbatore District itself and that too nearby to the donated land. In the rough sketch the appellant-Trust did not mention what is the total extent of vacant land available in that place itself and therefore, we feel that the Nanjappa Chettiar himself in order to escape from the Land Ceiling Act, initially though he donated the land under the Tamil Nadu Boodhan Yagna Act on 23.03.1965 as Document No.372/1965, on the file of Sub Registrar, Sular, and thereafter, applied during 1967 that the donated land may be returned. This fact is proved from the letter dated 03.05.1990 sent by the second respondent to the first respondent. Further, it is well known fact that he never handed over the possession to the Boodhan Yagna Board and with the connivance of the Revenue Officials he continued to be in possession during his life time.

14. As far as equivalent value of the properties is concerned, according to the appellant-Trust that when the first respondent himself has chosen to call for the report through his letter dated 19.08.2011 from the District Collectors of Dindigul and Coimbatore District, it is clearly mentioned therein that the value of the land should be fixed on the basis of Guideline Value and not on the basis of "Market Value". Similarly, when the Tahsildar, Sulur, had called for a report from Sub Registrar, with regard to the value of the lands, in his letter dated 04.07.2013, the Sub-Registrar had furnished the value of the land based on the guideline value, as available in the Registration Department. As per the Land

Ceiling and Land Acquisition Acts, value means not the guideline value and it is only the market value. Section 19(3) of the Act clearly shows that while empowering the Government to grant any land to any individual or institution for any public purpose, a clear distinction is made by saying that it can be done after collecting "double the market value" of such land. When such a clear distinction has been given under Section 19(3) of the Act, the appellant-Trust cannot say that the guideline value has to be taken into account.

15. After reserving the matter for judgement, Mr.AR.L.Sundaresan, learned Senior Counsel for the appellant has submitted Additional Typed-set of Papers and contended that in the case of similarly placed persons, who have initially donated the land, subsequent offer of alternative land by relying upon

the guideline value of the lands instead of market value was accepted by the Boodhan Yagna Board. Since the appellant is also similarly placed, the appellant Trust is also entitled to similar relief.

16. We have gone through the additional affidavit and also the Government Orders in G.O.Ms.No.87, Revenue (Land Reforms 1 (1) Department, dated 20.03.2013 and G.O.Ms.No.108, Revenue (Land Reforms 1(1) Department, dated 04.03.2014, filed by the learned learned Senior Counsel.

17. On a perusal of G.O.Ms.No.87, the land initially donated by the donor as well as the alternative land offered by the donor are in Coimbatore District. So also in second G.O.Ms.No.108, the land initially donated as well as the land offered by the donor are in Trichy District itself, but in the case on hand, the appellant-Trust, after amendment had purchased a land in Dindigul District, that too, "Dry Maanavari Lands Type-III" and pleads before this Court that the land is equivalent to the donated land. Further, the appellant has not produced the sale deed for the reason, if it would have been produced, the Court would have known the real market value of the alternative land. Further, the alternative land offered by the appellant-Trust, in Survey No.265 in Vedasandur Taluk, the classification shows that "Dry Maanavari Lands Type-III", Survey No.494/2 in Vedasandur Taluk, the classification shows that "Dry Maanavari Lands Type-III" Survey No.495/1 in Vedasandur Taluk, the classification shows that "Dry Maanavari Lands Type-III". The other land offered by the appellant-Trust comprised in S.No.122/1 measuring to an extent of 17.50 cents in Suler Taluk, Coimbatore District, is Commercial Class I Type-I and this is not fit for agricultural purpose and the first respondent, vide letter dated 06.03.2015, already rejected the offer made by the appellant-Trust stating that since the offered land is adjoining to the other property of the appellant-Trust, there is a possibility that the appellant-Trust may use the pathway in future. Further, when the appellant is having land on the northern side as evidenced from the rough sketch produced by the appellant-Trust, it is not clear why they purchased in another District and that too dry Manavari lands.

18. Since the land offered is not similar and its value is less compared to the value of the Bhoodan land, the writ petition was rightly dismissed. The order passed by the writ court does not call for interference.

19. Accordingly, the Writ Appeal fails and the same is dismissed. There is no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-)

//True Copy//

Sub Assistant Registrar

rns/tar
To

- 1.The Director of Land Reforms,
Land Reforms Department,
Chepauk, Chennai - 600 005.
- 2.The Boodhan Yagna Board,
Rep. by its Secretary / Special Officer,
Land Reforms Department,
Chepauk, Chennai - 600 005.
- 3.The District Collector,
Coimbatore District,
Coimbatore.
- 4.The Secretary to Government,
Revenue Department,
Government of Tamil Nadu,
Fort St. George,
Chennai - 600 009.
5. The Registrar (Judicial),
Madras High Court,
Chennai.

+1cc to Mr.YOGESH KANNADASAN, Advocate, S.R.No. 11574

Pre Delivery Order made in
W.A.No.441 of 2017 &
C.M.P.No.6617 of 2017

KAN(CO)
TR(08/03/2018)