



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

RESERVED ON: 11.04.2022

PRONOUNCED ON: 19.04.2022

CORAM

THE HONOURABLE MRS.JUSTICE **S.SRIMATHY**

W.P. (MD)Nos.18636 of 2013 and 3070 of 2020

and

W.M.P. (MD)No.2614 of 2020

WEB COPY

W.P(MD)No.18636 of 2013:

A.Periyakaruppan

... Petitioner

vs.

1.The Principal Secretary to Government,
Revenue Department, Secretariat,
Chennai-600 009.

2.The Additional Chief Secretary and
Commissioner of Revenue Administration,
Ezhilagam, Chepauk,
Chennai-600 005.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records of the first respondent relating to the impugned order G.O.(2D) No.364, Revenue (Ser-2)(1) Department, dated 17.8.2012 and to quash the same and consequently, to direct the respondents to sanction full pension to the petitioner within a specified time frame that may be fixed by this Court.

W.P(MD)No.3070 of 2020:

A.Periyakaruppan

... Petitioner

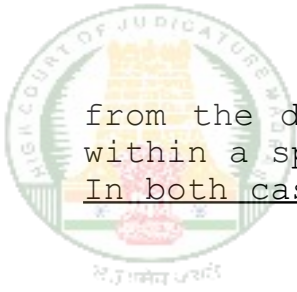
vs.

1.The Secretary to Government,
Revenue Department, Secretariat,
Chennai- 600 009.

2.The Additional Chief Secretary and
Commissioner of Revenue Administration,
Ezhilagam, Chepauk,
Chennai-600 005.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records of the first respondent relating to the impugned orders in G.O.(2D)No.159, Revenue (Ser-2)(1) Department, dated 06.04.2009 and G.O.(2D)No.364, Revenue (Ser-2)(1) Department, dated 17.08.2012 and to quash the same and consequently, to direct the respondents to sanction full pension and full DCRG to the petitioner with arrears



from the date of retirement with 7.5% interest as already decided, within a specified time frame that may be fixed by this Court.

In both cases:

For Petitioner : Mr.S.Visvalingam

For Respondents : M/s.D.Farjana Ghoushia
Special Government Pleader

COMMON ORDER

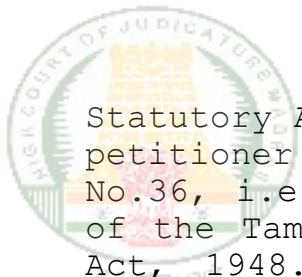
The Writ Petition in W.P.(MD) No. 18636 of 2013 is filed to quash the impugned order passed in G.O. (2D) No. 364, Revenue (Ser-2)(1) Department, dated 17.08.2012 and consequently, to direct the respondents to pay full pension.

2. The writ petition in W.P.(MD)No.3070 of 2020 is filed to quash the impugned G.O.(2D)No.159, Revenue (Ser-2)(1) Department, dated 06.04.2009 and G.O.(2D)No.364, Revenue (Ser-2)(1) Department, dated 17.08.2012 and to direct the respondents to sanction full pension and full DCRG to the petitioner with arrears from the date of retirement with 7.5% interest

3.The brief facts of the case are that the petitioner has served in the Revenue Department for the past 35 years and lastly served as Distillery Officer in the cadre of Deputy Collector in the Rajashree Sugars and Chemicals Private Limited, Varadaraj Nagar, Periyakulam Taluk, Theni District. The petitioner attained superannuation on 28.02.2006 and was not allowed to retire, but was placed under suspension because of the pendency of the disciplinary proceedings. In G.O. (2D) No.159, Revenue Department, dated 06.04.2009, the Government decided to impose the punishment of compulsory retirement for the proven charges. In G.O. (2D) No.364, Revenue Department, dated 17.08.2012, the Government issued orders that the petitioner is eligible for 2/3rd of pension and DCRG shall be paid. The 1/3rd of the eligible pension and the retirement gratuity was reduced as penalty.

4. The contention of the petitioner is that the Government did not provide any opportunity before imposing the punishment. Based on the above said G.O., the Joint Commissioner, Revenue Administration, Chennai sent pension proposals to the Accountant General. Thereafter, the petitioner received 2/3rd of pension and reduced DCRG. Aggrieved over the same, the present Writ Petitions are filed.

5. The contention of the petitioner is that this hard punishment is imposed on the petitioner for carrying out the orders of the then Assistant Settlement Officer, Madurai, dated 24.07.1996, passed in S.R.11/(a)3/95. The Assistant Settlement Officer is a

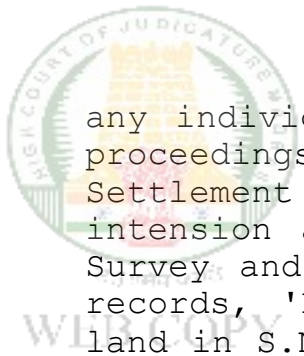


Statutory Authority and also Quasi-Judicial Officer. He directed the petitioner to grant patta to an extent of 2873-03 hectares in Plot No.36, i.e., S.No.280 part of Megamalai Village under Section 11 A of the Tamil Nadu Estates (Abolition and Conversion into Ryotwari) Act, 1948. The petitioner has carried out the orders of the Assistant Settlement Officer in Proceedings No.4264/95/A3, dated 25.08.1996. The further contention of the petitioner is that the Assistant Settlement Officer, the quasi judicial authority passed orders directing the petitioner to grant patta, as per his proceedings, dated 24.07.1996, in turn based on the orders, dated 31.03.1995, of the Director of Survey and Settlement, Chennai, as per his proceedings No.R.D.No.8/1991, treating the land in question as Ryoti.

6. The grievance of the petitioner is that the Director of Survey and Settlement, Chennai, who is the Head of the Department, who treated land in question as Ryoti has been left scot free, then, the Assistant Settlement Officer, Madurai, who directed the petitioner to grant patta has also been left scot free by quashing the show cause notice issued by the Government in W.P.(MD)No.10682 of 2007. Accepting the order of this Court, the Government issued G.O. (2D) No. 299, Revenue Department, dated 14.05.2010, dropping the show cause notice issued against the Assistant Settlement Officer and it has become final. But the petitioner, who carried out the orders of the superior officials alone was taken for task and unimaginably by cutting the 1/3rd of pension and DCRG.

7. Subsequently based on the orders, dated 26.08.1996 of the Settlement Officer, Thanjavur and as per the directions, dated 29.08.1996, of the District Collector, Madurai, the patta granted in respect of 2877.03.0 hectare in S.No.280 of Megamalai Village was cancelled and the necessary entries were made in the Village accounts. Therefore, there is no monetary loss. In such circumstances, the punishment imposed on the petitioner is extremely harsh and the petitioner prayed to quash the impugned order of punishment.

8. The respondents have filed a counter affidavit stating that the petitioner was posted as Tahsildar in Andipatti Taluk Office, Theni District and he worked from 25.12.1995 till 31.12.1996. During such period, he had illegally granted pattas to the land belonging to the Government which is worth crores of rupees. The land in question Survey No.280 is situated in Megamalai Village and has been classified as "Forest Poramboke Land" and patta cannot be granted to any individuals in respect of the said survey lands including the legal heirs of Kambal @ Veeraiah Chettiar. The petitioner was a Tahsildar, while conducting the legal inspection by the Assistant Settlement Officer, dated 06.07.1996, the petitioner being a Tahsildar who is the Custodian of Government lands did not raise any objections either orally or in writing, by stating the said land is in nature and patta cannot be granted in favour of



any individual. But the petitioner has issued orders based on the proceedings, dated 24.07.1996, in collusion with Assistant Settlement Officer, namely Soundarapandian, with *mala fide* the intension and the petitioner has directed the Deputy Inspector of Survey and Maintenance Firka Surveyor to prepare the sub-division records, 'B' sketch to a large extent of 2877 hectares of forest land in S.No.280 for handing over the said lands **within 8 days** from the date of receipt of instructions, knowing very well that the lands marked as forest and the orders of the Assistant Settlement Officer were not accordance to law and the said work cannot be done or completed within eight days period. Thereby, the petitioner approved the land without any factual inspection and carried out changes in the "Village and Thaluk Accounts" and failed to take steps to protect the lands which are all forest lands. The petitioner being a responsible Government official, duty bound to protect the lands but failed to do so. Thereafter, without verifying any records, he passed an order granting patta to the forest land in favour of private individuals who were legal heirs of Kambal @ Veeraiah Chettiyar on 25.08.1996.

9. After noticing all such irregularities and illegalities the petitioner was issued with a charge memo, dated 25.01.2002. The petitioner submitted an explanation on 14.08.2002 and the Enquiry Officer submitted his report on 26.05.2005. The petitioner was called for to submit further explanation by show cause notice, dated 26.05.2005 and the petitioner submitted an explanation to the enquiry report on 19.08.2005. The petitioner was suspended on 28.02.2006, i.e., on the date of superannuation. Departmental proceedings were also initiated and he was not allowed to retire as per Fundamental Rules 56 (1) (c), vide G.O. (2D) No. 92, Revenue Department, dated 28.02.2006. Further, the Government has disagreed that the view expressed by the Enquiry Officer and the Government sought concurrence from TNPSC on 14.02.2008.

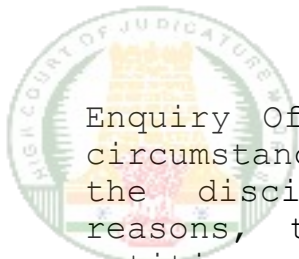
10. In the meanwhile, the petitioner filed W.P.(MD)No.11954 of 2008 and this Court, vide order, dated 28.11.2008, directed the respondents to pass final orders in the disciplinary proceedings. Thereafter, the final orders were passed in G.O.(2D)No.159, Revenue [Ser-2(1)] Department, dated 06.04.2009. Through G.O.(2D)No.364, Revenue Ser-2(1)] Department, dated 17.08.2012, invoking Rule 39(2) of the Tamil Nadu Pension Rules, since the petitioner has attained superannuation, thereby, it was provisionally decided to reduce 1/3rd of the petitioner's pension and death cum retirement gratuity. The said order is questioned in W.P.(MD)No.18636 of 2013.

11. The co-delinquent namely Muthusamy was not allowed to retire and the same compulsory retirement was imposed on the said Muthusamy also, vide order, dated 28.05.2009 and the same was challenged in W.P.No.12976 of 2009 and the said Writ Petition was allowed by this Court, vide order, dated 16.07.2009 and the said



was given to the said Muthusamy and the matter was remitted back to the disciplinary authority for fresh disposal. The Government preferred Writ Appeal in W.A.No.775 of 2010 and an order was passed confirming the order passed by the learned Single Judge, vide order, dated 23.03.2011. The Department could not conduct fresh enquiry in time. However, the said Muthusamy was placed under compulsory retirement on 22.10.2013, vide G.O.(2D)No.632, Revenue [Ser-2(1)] Department, dated 22.10.2013. Hence, the said Muthusamy challenged the same in W.P.(MD)No.35115 of 2013, which was allowed, since the department did not conduct any enquiry. Hence, the punishment of compulsory retirement has been set aside and there was a direction to the respondents to pay 50% of the salary for the period of suspension from 28.05.2009 till the date of retirement, i.e., up to 31.08.2014. The said order was challenged by the respondents in W.A.No.1690 of 2017 and this Court, vide order, dated 22.03.2017, confirmed the order of the learned Single Judge. Thereafter, G.O. (2D)No.151, Revenue and Disaster Management Department Service Wing, Ser.2(1) Section, dated 18.06.2019, was passed. The petitioner has relied on the said order passed in the case Muniasamy, Firka surveyor in W.P.No.35115 of 2013, claiming similar relief. But in this present case, the petitioner was given sufficient opportunity. Hence, he cannot compare with the said Muthusamy. Hence, the respondent preferred Writ Appeal in W.A.(MD)No.1455 of 2019, against the order of the learned Single Judge in W.P.(MD)No.18636 of 2013, which was allowed by an order, dated 05.12.2018 on the ground that the learned Single Judge only adverting the merits of the order passed in the punishment order of compulsory retirement inflicting the writ petitioner. Further, there was a direction to release the retirement pension with interest and the Division Bench allowed the Writ Appeal by an order, dated 21.12.2020 and also remanded back the same to the learned Single Judge to decide the case on merits and pass appropriate orders. Consequent to the above judgment in W.P. (MD)No.18236 of 2013, is clubbed with the Writ Petition is W.P.(MD) No.3070 of 2020. The respondents further submitted that the person who was working as Deputy Inspector of Survey was also under departmental proceedings and after due process, he was also a given compulsory retirement from service in G.O.(2D)No.322, Revenue [Ser-2(1) Department, dated 19.06.2009 and the same was also challenged in W.P.(MD)No.11363 of 2010 and the same was dismissed on 20.11.2019.

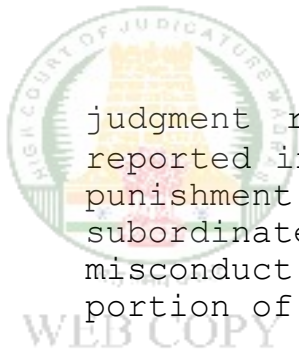
12.The petitioner has taken a stand that his co-delinquent namely one Soundara Pandian, who was working then as Assistant Settlement Officer was also issued charge memo under Rule 9 (2) (b) of the Tamil Nadu Pension Rules and the said proceedings was quashed in W.P.(MD)No.10682 of 2007 and the said order was implemented by G.O.(2D)No.299, Revenue Department, dated 14.05.2010. The said proceedings cannot be equated to the present writ petition while considering the period of occurrence of delinquency, since the petitioner is not similarly placed person as Muthusamy. Article 226



Enquiry Officer as well as punishment, since they are very rare circumstances. In case the findings of Enquiry Officer as well as the disciplinary proceedings are perverse without supporting reasons, then, the Court can interfere and not otherwise. The petitioner has faced serious charges and carried out such illegal acts. The Government has suffered financial loss as the pattas were issued for available Government lands which are more fully, described as forest lands without conducting any valid and reasonable inspections and involved in forging documents and records, D sketches, etc. Taluk Tahsildar being the custodian of Government lands, even though his predecessor submitted a report, dated 02.12.1995, to the Assistant Settlement Officer for issue of patta, he should not have acted to implement the orders of the Assistant Settlement Officer as it is not according to law and instead he issued instructions to Deputy Inspector of Survey and Maintenance Firka surveyor to prepare sub-division records and 'B' sketches within 8 days and carried out the changes in respective accounts. The petitioner who worked as Tahsildar and being the custodian of Government land has failed to take effective steps to protect the Government lands and blindly implemented the orders of the Assistant Settlement Officer. Thus, he has helped private parties for getting ryotwari patta for presumed pecuniary benefits. His anti-Government attitude led to huge loss to the Government. Therefore, the orders passed by the respondents are legally valid and the respondents did not commit any illegality or irregularity and prayed to dismiss the Writ Petition.

13.Heard Mr.S.Visvalingam, the Learned Counsel for the petitioner and Mrs.D.Farjana Ghoushia, the Learned Special Government Pleader and perused records and affidavits.

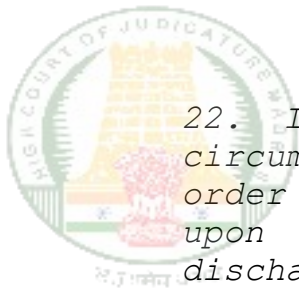
14.It is seen that while the petitioner was serving as Tahsildar in Andipatti Taluk he had granted patta to the legal heirs of Kambal @ Veeraiah Chettiar. The contention of the petitioner is that patta was issued based on the orders passed by the Assistant Settlement Officer's order dated 24.07.1996 and who in turn has passed the order based on the order of Director of Survey and Settlement, Chennai, as per his proceedings No.R.D.No.8/1991, treating the land in question as Ryoti. Since all the higher authorities have passed an order stating the land as Ryoti and directed the petitioner to issue Patta, the petitioner being subordinate have carried out the orders of the higher officials. Moreover, the disciplinary proceedings of some of the officials were dropped and some of the proceedings were quashed by the High Court. The co-delinquents namely Muthusamy Firka Surveyor, Soundara Pandian Assistant Settlement Officer disciplinary proceedings were dropped or quashed by the High Court. Since the petitioner is similarly placed person and co-delinquents proceedings were dropped or quashed, therefore the petitioner is also entitled to be treated on par with other delinquents and hence the punishment ought to be



judgment rendered in **Man Singh Vs State of Haryana and others**, reported in **(2008) 12 SCC 331**. The Supreme Court has held that the punishment are arbitrary and unjustified as compared to his subordinate who had been completely laid off and he is the culprit of misconduct. The petitioner relied on the judgment and the relevant portion of the judgment is extracted under:

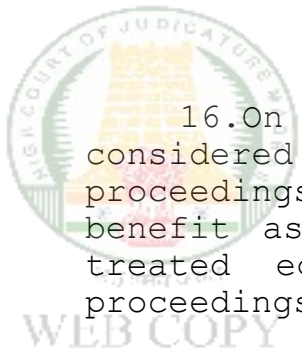
"20. We may reiterate the settled position of law for the benefit of the administrative authorities that any act of the repository of power whether legislative or administrative or quasi-judicial is open to challenge if it is so arbitrary or unreasonable that no fair minded authority could ever have made it. The concept of equality as enshrined in Article 14 of the Constitution of India embraces the entire realm of State action. It would extend to an individual as well not only when he is discriminated against in the matter of exercise of right, but also in the matter of imposing liability upon him. Equal is to be treated equally even in the matter of executive or administrative action. As a matter of fact, the doctrine of equality is now turned as a synonym of fairness in the concept of justice and stands as the most accepted methodology of a governmental action. The administrative action is to be just on the test of 'fair play' and reasonableness.

21. We have, therefore, examined the case of the appellant in the light of the established doctrine of equality and fair play. The principle is the same, namely, that there should be no discrimination between the appellant and HC Vijay Pal as regards the criteria of punishment of similar nature in departmental proceedings. The appellant and HC Vijay Pal were both similarly situated, in fact, HC Vijay Pal was the real culprit who, besides departmental proceedings, was an accused in the excise case filed against him by the Excise Staff of Andhra Pradesh for violating the Excise Prohibition Orders operating in the State. The appellate authority exonerated HC Vijay Pal mainly on the ground of his acquittal by the criminal court in the Excise case and after exoneration, he has been promoted to the higher post, whereas the appeal and the revision filed by the appellant against the order of punishment have been rejected on technical ground that he has not exercised proper and effective control over HC Vijay Pal at the time of commission of the Excise offence by him in the State of Andhra Pradesh. The order of the disciplinary authority would reveal that for the last about three decades the appellant has served the Police Department of Haryana in different capacity with unblemished record of service.



22. In the backdrop of the above-mentioned facts and circumstances of the case, we are of the view that the order of the disciplinary authority imposing punishment upon the appellant for exhibiting slackness in the discharge of duties during his visit to Hyderabad when HC Vijay Pal was found involved in Excise offence, as also the orders of the appellate and revisional authorities confirming the said order are unfair, arbitrary, unreasonable, unjustified and also against the doctrine of equality. The High Court has failed to appreciate and consider the precise legal questions raised by the appellant before it and dismissed the Second Appeal by unreasoned judgment. The judgment of the High Court, therefore, confirming the judgments and decrees of the first appellate court and that of the trial court is not sustainable. The appellant deserves to be treated equally in the matter of departmental punishment initiated against him for the acts of omissions and commissions vis-à-vis HC Vijay Pal, the driver of the vehicle."

15. However the respondents submitted that the officials who are involved in the said patta proceedings faced disciplinary proceedings and the Government had initiated action against all the delinquents. But some of the proceedings were quashed by the High Court, some of the proceedings were upheld by the High Court. Wherever the proceedings were quashed or wherever the writ petitions were allowed, in order to obey the orders of the High Court the disciplinary proceedings were dropped. The petitioner cannot claim to treat on par with them since in each case there is some difference. In the case of the said Muthusamy the High Court directed to conduct re-enquiry within a stipulated time since the delinquent was not granted opportunity, since the re-enquiry was not conducted within the said stipulated time, the punishment of dismissal was modified as compulsory retirement, but the same was quashed. Likewise the Soundara Pandian disciplinary proceedings were dropped based on the order of the Court. The contention of the respondents is that the petitioner ought to have brought to the knowledge to the higher officials that the land is "forest land" and patta cannot be issued to individuals. The plea of the petitioner that he had followed the orders of the higher officials cannot be accepted since the petitioner is having a duty to protect the forest land. Moreover the petitioner has issued patta within a period of 8 days from the date of the order of the Assistant Settlement Officer and also issued instructions to Deputy Inspector of Survey and Maintenance Firka surveyor to prepare sub-division records and 'B' sketches within 8 days and carried out the changes in respective accounts, hence this would be evident that the petitioner has acted for personal gains and therefore prayed to dismiss the writ petition.



16. On hearing the rival contentions this Court is of the considered opinion since the co-delinquent's disciplinary proceedings were quashed, the petitioner is entitled to the same benefit as held in various cases. The delinquents deserve to be treated equally in the matter of punishment in departmental proceedings for the acts of omissions and commissions.

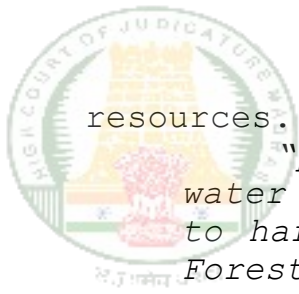
17. However since the question in land is classified as "Forest Land", this Court has some reservation in following the said principles.

18. The mother nature ought to be preserved. Indiscriminate destruction or change is leading to several complications in ecosystem, ultimately is endangering the very existence of the animals, flora and fauna, forests, rivers, lakes, water bodies, mountains, glaciers, air and of course human. Strangely the destruction is carried on by few humans. Any such act ought to be checked at all levels. A report states, in India protected areas (like National Parks and Sanctuaries) notified under the Wild Life Protection Act 1972 occupy less than 5% of India's geographical area. Infact this 5% provide ecosystem services to the human survival. Rest of 95% of India's geographical area is available for humans. In spite of the same it is unknown why the human is so desperate to intrude in the said 5% area. The indiscriminate activities in the said 5% area are causing huge damage, which is irreversible.

19. The natural environment is part of basic human rights of "right to life itself". A report indicates 60 per cent of earth's ecosystems are experiencing terminal loss. Whether it is Amazon forest, sea life, elephants and tigers, rivers and lakes, glaciers or aquifers is strongly impacting human life. The few remaining original forests - our biodiversity treasury- are being destroyed to make way for huge mines or dams or lucrative real estate projects. And we attempt to pacify the destruction with the words like 'compensatory afforestation' and it is like giving sanction to kill all wild tigers and replace them by farming the same population in captivity, which is absolutely against "Nature".

20. Under the guise of sustainable development the human should not destroy the nature. If sustainable development finishes off all our biodiversity and resources, then it is not sustainable development it is sustainable destruction. The phrases like 'sustainable development', 'the polluter pays', 'the precautionary principle' shall not be allowed anymore.

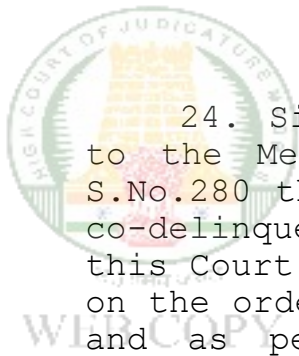
21. As stated in a recent judgment dated 30.03.2017 rendered by Uttaranchal High Court in Lalit Miglani vs State of Uttarakhand And Others in Writ Petition (PIL) No.140 of 2015, the "Nature's Rights Commission" should be formed to protect the Nature. The judgment has



resources. In the judgment it has also been stated that, "polluting and damaging the rivers, forests, lakes, water bodies, air and glaciers will be legally equivalent to harming, hurting and causing injury to person. Rivers, Forests, Lakes, Water Bodies, Air, Glaciers and Springs have a right to exist, persist, maintain, sustain and regenerate their own vital ecology system. The rivers are not just water bodies and these are **scientifically and biologically living**. The rivers, forests, lakes, water bodies, air, glaciers, human life are unified and are indivisible whole. Mother Earth is grasping for breath. We must recognize and bestow the **Constitutional legal rights to the 'Mother Earth'**. The rights of these legal entities shall be equivalent to the rights of human beings and the injury / harm caused to these bodies shall be treated as harm/injury caused to the human beings and shall proceed under the common law, penal laws, environmental laws and other statutory enactments governing the field."

22. In the said judgment the Hon'ble Court by invoking "parens patriae jurisdiction", has declared the Glaciers including Gangotri & Yamunotri, rivers, streams, rivulets, lakes, air, meadows, dales, jungles, forests wetlands, grasslands, springs and waterfalls as legal entity/ legal person/juristic person/juridical person/ moral person/artificial person having the status of a legal person, with all corresponding rights, duties and liabilities of a living person, in order to preserve and conserve them. The Court also accorded the rights akin to fundamental rights/ legal rights for their survival, safety, sustenance and resurgence. Then the Court has appointed eminent persons to voice them, maintain its status and also to promote their health and wellbeing.

23. The past generations have handed over the 'Mother Earth' to us in its pristine glory and we are morally bound to hand over the same Mother Earth to the next generation. It is right time to declare / confer juristic status to the "Mother Nature". Therefore This Court by invoking "parens patriae jurisdiction", (parent of the nation jurisdiction) is hereby declaring the "Mother Nature" as a "Living Being" having legal entity / legal person / juristic person / juridical person / moral person / artificial person having the status of a legal person, with all corresponding rights, duties and liabilities of a living person, in order to preserve and conserve them. They are also accorded the rights akin to fundamental rights / legal rights / constitutional rights for their survival, safety, sustenance and resurgence in order to maintain its status and also to promote their health and wellbeing. The State Government and the Central Government are directed to protect the "Mother Nature" and take appropriate steps to protect Mother Nature in all possible ways.



24. Since in the present case the petitioner has issued patta to the Megamalai forest land for 2877.03.0 hectares of land in S.No.280 the petitioner ought to be punished. As stated earlier the co-delinquent punishment were either quashed or dropped based on this Court orders, since the patta were cancelled subsequently based on the orders, dated 26.08.1996 of the Settlement Officer, Thanjavur and as per the directions, dated 29.08.1996, of the District Collector, Madurai, the patta granted in respect of 2877.03.0 hectare of land in S.No.280 Megamalai Village was cancelled and the necessary entries were made in the Village accounts, the punishment ought to be modified. Therefore, this Court is of the considered opinion that the punishment of compulsory retirement ought to be modified as stoppage of increment for six months without cumulative effect and consequential monetary benefits shall be conferred on the petitioner. This punishment is imposed for the act done against mother nature. The respondents are directed to implement this punishment within a period of four weeks from the date of receipt of the copy of the order.

25. With the above direction, the Writ Petitions are allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

Tmg

Note:

In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the Advocate/litigant concerned.

To

1.The Secretary to Government,
Revenue Department, Secretariat,
Chennai- 600 009.

2.The Principal Secretary to Government,
Revenue Department, Secretariat,
Chennai-600 009.



3.The Additional Chief Secretary and
Commissioner of Revenue Administration,
Ezhilagam, Chepauk,
Chennai-600 005.

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+1 CC to M/S.S.VISVALINGAM, Advocate, SR-19975 dated 21/04/2022

W.P. (MD)Nos.18636 of 2013 and 3070 of 2020

19.04.2022

RK(26/04/2022) 12P 6C