IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 29.01.2024
PRONOUNCED ON : 04.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE **P.VELMURUGAN**

W.P.No.8880 of 2018 and
W.M.P.No.10728 of 2018

Taurus Aromatics & Phytochemicals Ltd.,
Rep. by Mr.K.O.Isaac, Director,
55, 3rd East Street, Kamaraj Nagar,
Thiruvanmiyur, Chennai – 600 041. ...Petitioner

vs.

1. The Govt. of Tamil Nadu
   Rep. by the Secretary to Govt.
   Dept. of Revenue & Disaster Management,
   Secretariat, Fort St. George,
   Chennai – 600 009.

2. The Principal Secretary / Commissioner Land Reforms
   Chepauk, Chennai – 600 005.

3. The Asst. Commissioner Land Reforms,
   Madurai – 625 002.

4. The Director of Land Reforms,
   Chepauk, Chennai – 600 005.

5. The District Collector,
   Dindigul District Office of the District Collector,
   Dindigul.

6. The Tahsildar,
   East Circle,
   Begambur, Dindigul District.

7. The Village Administrative Officer,
   Sirumalai Village, Dindigul. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Certiorarified Mandamus to call for the records of the first respondent relating to G.O.Ms.No.359 Revenue & Disaster Management (LRII (2)) Department dated 24.11.2017 communicated through Letter No.45531/LR.2(2)/2017-2 dated 30.01.2018 and quash the same and direct the respondents to grant permission under Section 37A of the Land Reforms Act to enable the petitioner to cultivate herbal/culinary and medicinal crops in a Joint Venture with TIDCO.

For Petitioner : Mr.K.Kabir, Senior Advocate for
Dr.S.S.Swaminathan

For Respondents : Mrs.V.Yamunadevi,
Special Government Pleader

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ORDER

The writ petition has been filed to quash G.O.Ms.No.359 Revenue & Disaster Management (LRII (2)) Department dated 24.11.2017 communicated through Letter No.45531/LR.2(2)/2017-2 dated 30.01.2018 and to direct the respondents to grant permission under Section 37A of the Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act, 1961 (herein after referred to as 'the Act') to enable the petitioner to cultivate herbal/culinary and medicinal crops in a Joint Venture with Tamil Nadu Industrial Development Corporation Limited (in short 'TIDCO').

2 The petitioner is a public limited company originally under the name of M/s.Stride Acquatics Limited and purchased an extent of 170.94 Acres of existing plantation land comprised in Old paimash No 389, Survey No 426, 444/1 to 444/7, 455/1A, 455/1B and 455/2 in Sirumalai village, Dindigul Taluk, bearing Patta No 755 (Old No 513) and ever since was in absolute possession and enjoyment of the same. The Petitioner proposed to utilize the land for the purpose of planting, nurturing and growing various species of plants for promoting Herbiculture and Floriculture. The petitioner company based on the discussion with TIDCO for the above project entered into an Associate Sector Agreement with TIDCO with equity participation from the state and pursuant to that the petitioner submitted an appropriate application on 15.10.1998 to 3rd respondent under Section 37(A) of the Act for exemption.

3 The third respondent accelerated his recommendation to 2nd respondent in July 1999. The 2nd respondent by letter dated 18.11.2002 directed the petitioner to obtain an evaluation (Appraisal) report from Industrial and Technical Consultancy Organisation of Tamil Nadu Limited (ITCOT). As the officials of the ITCOT informed that they are not competent to give a report, the petitioner on the advice of TIDCO obtained appraisal report from Special Agriculture Cell of State Bank of India. The petitioner informed the second respondent about the inability of ITCOT to prepare appraisal report and at the same time submitted the appraisal report from Special Agriculture Cell of State Bank of India. The above application for exemption was rejected by the Government of Tamil Nadu on the ground of non submission of report from ITCOT. While so the first respondent proceeded to acquire the lands on wrong assumption that they are excess land under Act. The petitioner herein filed writ petition in W.P.No.11306 of 2006 before this Court challenging the Government Order rejecting the application for exemption on account of non submission of appraisal report from ITCOT. This Court, by order dated 02.11.2006 directed the respondent to consider the petitioner's application under Section 37(A) of Act on receiving the ITCOT Report within 6 weeks thereafter. Since the respondent had not initiated any action on the application for exemption even after several letters and representations, the petitioner issued notice dated 14.02.2014 calling upon the first respondent to pass appropriate orders. By letter dated 26.02.2014 the first respondent informed the counsel for the petitioner that the matter is under active examination with the government in consultation with 1st and 2nd respondent and the final action taken in this regard.

4 As no orders were passed, the petitioner was forced to file writ petition in W.P.No.37722 of 2015 seeking for appropriate directions.

This Court directed the respondent to pass orders on merit within a period of eight weeks. Even then no orders were passed, as per the order of this Court, the petitioner filed Contempt Petition No.2202 of 2016 which was closed by order dated 09.09.2016 as the first respondent fixed the personal hearing on 23.09.2016. In the meantime the Respondents 3, 6 & 7 and the Special Revenue Inspector, Land Reforms, Dindigul, issued Patta to various third parties in respect to petitioner's plantation lands for which the application for exemption for cultivation of medicinal plants, as requested by TIDCO, was still pending consideration before the first respondent. It is thus seen that the issuance of patta to third parties during the pendency of the application for exemption, constitutes disobedience of the orders passed by this Court. The acquisition of land and the consequent issuance of patta to third parties is highly unfair and unjust and hence the petitioner again filed another Contempt Petition No.239 of 2017 and appropriate directions were issued to the respondents and still no action was taken. The petitioner was forced to revive the above said Contempt petition No.239 of 2017 by appropriate orders in sub application No.6 of 2018. Thereafter the respondent by order dated 24.11.2017 rejected the application for exemption, against which, present writ petition has been filed.

5 The first and second respondents have filed their counter stating that pursuant to the directions of this Court, the petitioner company filed an application dated 17.11.2006 before the Government along with project appraisal report prepared by ITCOT. Therefore the case of the petitioner company was placed before the Industrial Exemption Committee on 06.12.2006 for grant of permission to the company to hold lands to an extent of 133.47 acres of land in excess of the ceiling area for processing of medicinal plants under Section 37A of the Act. But the Government could not pass any orders, since the issue of amendment to Section 37A was under the consideration of Government till 2010. Therefore after amendment to Section 37A as per the Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Amendment Act, 2008 (Tamil Nadu Act No.23 of 2010) and rules there under published on 25.11.2010, the case of the petitioner was taken on 02.06.2014 for personal hearing and the petitioner company appraised their views and requested to grant permission under Section 37A of the Act for cultivation of herbal/medicinal plants and culinary herbs.

6 Due to various litigations initiated by the petitioner company, the matter was pending for some time and the respondent issued notice to the petitioner company for personal hearing and lastly the representative of the petitioner company appeared on 29.09.2016 and filed their written submissions on 28.10.2016 and 24.02.2017 and thereafter hearing was concluded. Again the petitioner filed contempt petition and this Court passed its orders in Cont.P.No.239 of 2017 dated 10.02.2017 to keep the patta issued to certain third parties in abeyance and shall not be implemented nor the beneficiaries shall be allowed to enter upon possession and directed the Government to send an urgent communication to the Tahsildar concerned not to precipitate the matter and to comply with the directions issued by the Court and the contempt petition was closed with a direction to cancel the proceedings by which patta was issued to certain beneficiaries and first respondent shall comply with the directions issued in the writ petition.

7 Thereafter the Government in G.O.(Ms)No.359, Revenue & Disaster Management Department, dated 24.11.2017 has rejected the request of the petitioner company for grant of permission to hold lands to an extent of 133.47 ordinary acres equivalent to 53.388 standard acres under Section 37A of the Act for the reason that since on the date of purchase of lands by the petitioner company in the year 1996, it has neither utilised for cultivation of medicinal plants nor established any industry and further observed that the petitioner company in order to circumvent the proceedings under the Act, have applied for grant of permission under Section 37A of the Act and they have no bonafide intention to utilise the lands for industrial purpose. The Government also sent the above Government Order to the petitioner's new address vide their letter dated 30.01.2018, against the said Government Order, the present writ petition has been filed.

8 The petitioner has given assurance that they proposed to utilise the land to an extent of 170 acres for herbiculture and floriculture, but, subsequently has changed its stand in the year 2007 and requested the Government to grant exemption for the proposed utilisation of land available in the spaces between plantation for growing various species of plants promoting herbiculture and floriculture under Section 37A of the Act. But, in fact, the plantation of coffee is done only in the extent of 7.50 acres and the remaining lands were kept uncultivated as shown in the village Adangal. Therefore after rejection of application seeking permission under Section 37A of the Act, the excess lands to an extent of 133.47 acres was declared as surplus and assigned to 46 beneficiaries as per the Tamil Nadu Land Reforms (Disposal of Surplus Land) Rules, 1965, after personal hearing of the petitioner on 07.12.2006 since no cultivation was made in the excess land of 133.47 acres and no medicinal plants were cultivated as assured by the petitioner company as per the Joint Venture with TIDCO The Industrial Exemption Committee has passed resolution for rejection of application for grant of exemption under Section 37A of the Act to hold ceiling lands to an extent of 133.47 acres.

9 As per the Adangal and the site inspection on 21.07.1999, it came to know that the petitioner has cultivated plantation only in 7.50 acres alone and all the remaining lands were uncultivated. Even after letter dated 18.11.2002 by the second respondent directing the petitioner company to obtain evaluation report from ITCOT, no report was submitted by the petitioner from ITCOT or any other special agricultural cell of the State Bank of India and hence the application for exemption was rejected by the Government vide G.O.(Ms.)No.147, Revenue [LR-II (1)] Department dated 17.03.2004. Earlier the petitioner company filed writ petition in W.P.No.11306 of 2006 challenging the above G.O.(Ms.)No.147 dated 17.03.2004 and this Court ordred to reconsider the petitioner's application under Section 37A of the Act with the appraisal report of ITCOT. In the mean time in view of the proposed amendment to Section 37A and 37B of the Act was under the consideration of the Government, further action in implementing the order of this Court could not be taken up by the first respondent.

10 The inspection notes of erstwhile Assistant Commissioner (Land Reforms), Madurai and the District Revenue Officer at various points of time reveals that the plantation is not in existence and only jack fruit, lemon, rose wood, ulaghu trees, tamarid country wood and jungle trees were in existence as per the report of the District Revenue Officer, Dindigul, dated 31.05.2013. There has been small extent of coffee and the fruit bearing trees which are in existence shall not come within the meaning of 'Plantation' as defined under Section 3(35) of the Act. The petitioner company applied for permission under Section 37-A for herbiculture and floriculture and themselves stated that coffee is not viable and drying up and purchased lands for herbiculture and floriculture, but the said application does not speak retaining any lands as coffee plantation. Only on production of documentary evidence to prove that the lands are plantation as on the date of commencement of the Act i.e. on 15.02.1970 and the plantation is continues to be in existence, the question of grant of exemption for plantation under Section 73(vi) arise. The present case for consideration is only for grant of permission under Section 37Aof the Act for floriculture and herbiculture and not for exemption under Section 73(vii) for coffee plantation.

11 Even though the petitioner company in its letter dated 17.11.2006 has stated that they acquired lands to an extent of 170.97 acres for cultivation of herbal crops and establishment of an extraction facility for phytochemicals, the petitioner company has not utilized the lands by raising herbal or medical plants. Further the petitioner company has not submitted their clear plan of action with time line on the utilisaiton of lands for industrial purposes and not established any industry for grading, extraction of phytochemicals, etc. and not explained when the processing unit is going to be established. As the medical and herbal plants are not being cultivated with value added services, the activity of the petitioner company cannot be categorized as an industry. Further under Section 37A of the Act the Government is granting permission to Industrial or Commercial undertakings to hold lands in excess of the ceiling so long as the lands are put into industrial use. But since on the date of purchase of lands by the petitioner company in the year 1996, neither utilized the lands for cultivation of medical plants nor established any industry and the lands have been kept waste without being utilized either for agricultural purposes or for any industrial purpose. Therefore the contention of the petitioner and the reason for challenging the impugned Government Order is without any valid reason and the writ petition is liable to be dismissed.

12 According to learned counsel for the petitioner, petitioner company is a public limited company originally under the name of M/s.Stride Acquatics Limited and purchased an extent of 170.94 Acres of existing plantation land comprised in Old paimash No 389, Survey No 426, 444/1 to 444/7, 455/1A, 455/1B and 455/2 in Sirumalai village, Dindigul Taluk, bearing Patta No 755 (Old No 513) and ever since was in absolute possession and enjoyment of the petitioner company. The petitioner proposed to utilize the land for the purpose of planting, nurturing and growing various species of plants for promoting herbiculture and floriculture. The petitioner discussed with TIDCO for the above project and entered into an Associate Sector Agreement with TIDCO with equity participation from the state. Based on the agreement, the petitioner submitted an application under Section 37(A) of the Act on 15.10.1998 to the third respondent for exemption and the third respondent recommended to 2nd respondent in July 1999 and the second respondent by letter dated 18.11.2002 directed the petitioner to obtain an evaluation (Appraisal) report from ITCOT. As the officials of the ITCOT informed that they are not competent to give a report, the petitioner on the advice of TIDCO obtained appraisal report from Special Agriculture Cell of State Bank of India and the petitioner informed the same to the second respondent and submitted the appraisal report from Special Agriculture Cell of State Bank of India. The said application for exemption was rejected by the Government of Tamil Nadu on the ground of non submission of report from ITCOT.

12.1 The first respondent proceeded to acquire the lands on wrong assumption that they are excess land under the Act. Hence the petitioner company filed writ petition in W.P.No.11306 of 2006 before this Court challenging the Government Order rejecting the petitioner's application and this Court, by order dated 02.11.2006 directed the respondent to consider the petitioner's application under Section 37(A) of the Act, on receiving the report from ITCOT within 6 weeks thereafter.

12.2 As no orders were passed, the petitioner filed another writ petition in W.P.No.37722 of 2015 seeking for appropriate directions and this Court directed the respondent to pass orders on merit within a period of eight weeks. Even then no order was passed and hence the petitioner filed Contempt Petition. In the meantime respondents 3, 6 & 7 and the Special Revenue Inspector, Land Reforms, Dindigul, issued Patta to various third parties in respect of lands of the petitioner company. As the petitioner's application for Exemption for cultivation of medicinal plants, as requested by TIDCO, was still pending consideration before the first respondent and patta issued to third parties during the pendency of the application for exemption. Subsequently the respondent by order dated 24.11.2017 rejected the application for exemption, against which, present writ petition has been filed.

12.3 He would further submit that the respondent has not considered the fact that the writ petitioner filed application for exemption under Section

37A of the Act and it also entered into an agreement with the TIDCO, which proves the bonafide intention of the petitioner. But the respondent without considering the object of the Act, rejected the application of the petitioner. If exemption is granted then as per the agreement entered into between the petitioner and TIDCO, which is Government undertaking organisation, petitioner would have made plantation, it would have benefited TIDCO and it is not as if the petitioner company alone doing business. If the exemption is granted, the petitioner company as per the agreement would have started plantation of herbiculture and forticulture and factory would be established. Unless the exemption granted, they cannot invest huge sums of money. After granting permission, if the petitioner company not established the plantation as per the undertaking in the agreement, the Government can always cancel it, if the land is not utilized for industrial purpose or the purpose for which permission was obtained. The Government had rejected the petitioner's application on the hypothetical ground that it has not established the plantation and the Government failed to appreciate the fact that unless permission is granted they cannot utilize the land for which exemption was sought.

12.4 Further he would submit that even as per the agreement there is an undertaking that the petitioner would initiate necessary action to convert the company to public limited company within a period of one month from the date of agreement entered into between the petitioner and the TIDCO dated 22.04.2005. The agreement further clearly shows that TIDCO and the petitioner company have mutually agreed upon joint participation in the equity capital of the Company and collaboration with each other to set up facilities for cultivation of medicinal plants and for the manufacture and sale by the company of various grades/types/kinds of phyto-pharmaceuticals from herbals and such other products as may be mutually agreed upon in writing from time to time between the parties. Further the financial participation of the petitioner company and the association and about Board of Directors also stated in the agreement in paragraph nos.1, 2, 4 and 8, which reads as follows:

"**Financial Participation**

1. The First Party and its associates shall hold from 2% to 11% in the paid up capital of the Copany and the Second Party and his associates shall hold not less than 51% of the paid up capital of the

Company until the Company goes in public issue. After public issue, the Second Party and his associates are required to hold a minimum of 40%.

2. The First Party shall not contribute any sum under this agreement unless and until:

(i) the Second Party and his associates have brought in their entire contribution towards the total equity capital of the Company.

(ii) the financial closure for the entire debt and equity required for the project of the Company is achieved and

(iii) the Second Party has provided the post dated cheques for Rs.63,35,169/- and pledged 4,90,000 shares of face value of Rs.10/- each held by the Second Party and his associates in the Company in favour of the First Party together with the transfer form duly executed by the Second Party and his associates as collateral securities to buy the shares to be invested by the First Party in accordance with this agreement.

4. As long as the First Party holds the shares in the Company in accordance with clause 1, the Second Party hereto agrees that the Second Party including his associates and nominees shall not transfer, sell or encumber in any manner whatsoever any part of their holding of equity shares in the Company, without the prior consent of the First Party in writing.

BOARD OF DIRECTORS

8. The First Party shall be entitled to nominate one Director on the Board of the Company. In case the Company promotes joint venture / subsidiary Company(ies) in future, wherein the Company will be holding / controlling majority of the paid up equity capital, the First Party shall be entitled to nominate one Director on the Board of such joint venture / subsidiary Company(ies).

Quoting the above terms in the agreement, the learned Senior Counsel contended that the terms of the agreement would clearly shows the intention of the petitioner company. Therefore the petitioner company established its bonafideness and without considering the same the respondents have rejected the claim of the petitioner company only on the ground that the land purchased in the year 1996, but neither cultivated the land nor established any industry, which is arbitrary, erroneous and without any substance.

13 Learned Special Government Pleader for the respondents would submit that the petitioner company has held the lands from the year 1996 without any utilisation and it is clear from the evidence that the petitioner company had no bonafide intention to do any industrial activities in the land held by them. The petitioner has not submitted any plan of action for implementation of any plantation with the time line to utilize the lands. The provisions of Section 37A of the Act doest not restrict industrial activities of any Company. The contention of the petitioner company that only on getting permission the Joint Development Agreement with TIDCO and cultivation activity and construction of industrial units for extraction of phytochemicals can be proceeded is not acceptable and it clearly reveals the petitioner's intention of deviating from the provisions of the Act.

13.1 Further the learned Additional Government Pleader would submit that the order passed by the first respondent is in consonance with the provisions of the Act and since the company has not utilized the land for more than two decades without any startup alone lead to the order passed by the respondents. The order passed by the first respondent is valid and it is passed with the larger perspective in declaring surplus and assigning to the landless people for agriculture thereby implementing the provisions of the

Act, for which it is enacted.

13.2 Further the object of the Act is to identify the surplus lands held in excess of the ceiling limit in contravention to the provisions of Section 7 by issuing order under Section 20 of the Act thereby declaring it surplus and assigning it to landless people for the purpose of agriculture. With the above object to serve the larger section of the people, this Act was enacted in the year 1961. Accordingly in terms of the provisions of the Act the lands held in excess of the ceiling limit and on violation of conditions being declared, assigned to the landless people. Since the petitioner company neither utilized the lands for cultivation of medicinal plants nor established any industry as such the lands have also been kept waste without being used for agricultural purpose or for any industrial purpose since the date of purchase of lands by the company in the year 1996 reveals that they don't have any clear plan of action for implementing any project and also deviated the provisions of the Act. Therefore the order passed by the first respondent is valid and by implementing the same the larger section of the people will get benefited rather lands in the monopoly of a single authority.

13.3 The intention of the petitioner is only to grab the land and in order to escape from the Act, with malafide intention to get exemption they invented the reason, which is fixatious. If at all the petitioner purchased the land for the purpose of plantation of medicinal plants and also to set up industry, they ought to have started plantation, which covered under the exemption clause of the Act.

13.4 As per the Inspection of the revenue authority, plantation of coffee is done only in the extent of 7.50 acres and the remaining lands were kept uncultivated as shown in the village Adangal. Even though the petitioner purchased the land in the year 1996, they entered into the agreement with TIDCO only in the year 2005 and they made application under Section 37A of the Act for exemption in the year 2018. Therefore the contention of the learned Senior Counsel for the petitioner is not acceptable. Only after purchasing the land, the petitioner company realised that the land is covered under the Act and hence in order to escape from the Act, and to evade the declaration of the lands as surplus land, they filed the application under Section 37A of the Act. There is no iota of evidence to show that either prior to filing of petition under Section 37A of the Act or after filing of application they have started to cultivate herbal plant or there is plantation and till now they have not started to cultivate herbal plant. Joint Venture Agreement is only an internal one and the petitioner company cannot take it as ground for not utilising the land for the purpose of planting medicinal and herbal plants. Therefore the the writ petition is liable to be dismissed.

14 Heard the learned Senior Counsel for the petitioner and the learned Special Government Pleader for the respondents and perused the materials.

15 Admittedly the petitioner company is owner of the subject lands and they made application under Section 37A of the Act on 17.08.1998 for exemption and since no orders were passed, the petitioner earlier approached this Court in W.P.No.37722 of 2015 and this Court directed the respondent to consider and pass orders on merits, but, thereafter also no orders were passed and hence the petitioner moved contempt petition and as the respondent fixed date of personal hearing the contempt petition was closed. Thereafter on the petition filed by the writ petitioner, this Court directed the petitioner to approach the respondent after obtaining project appraisal report from ITCOT and when the petitioner approached the respondents claiming exemption, the same was rejected by the respondent by passing the Government Order No.359 Revenue & Disaster Management [LR.II(2)] Department dated 24.11.2017 on the ground that the petitioner has not established that they utilized the land for plantation. Now it is useful to refer Sections 3(35), 37 A and Section 73(VI) of the Act:

3(35) "plantation" means any land used for growing all or any of the following namely cardamom, cinchona, coffee, rubber or tea;

37-A Industrial or commercial undertaking to apply to Government for permission to hold excess land:

(1)If any industrial or commercial undertaking desires to acquire any land in excess of the ceiling area or desires to hold land acquired in excess of the ceiling area, it shall make an application to the Government for permission to acquire such land or for permission to hold such acquired land, as the case may be. Every such application shall be in writing and contain such particulars as may be prescribed:

73(vi) all plantations in existence (on the date of commencement of this Act).

16 It is contended by the learned Special Government Pleader for the respondents that as per the inspection of the revenue authority, plantation of coffee is done only in the extent of 7.50 acres and the remaining lands were kept uncultivated as shown in the village Adangal, which is also admitted by the petitioner company. Even though the petitioner purchased the land in the year 1996, they made application under Section 37A of the Act for exemption in the year 1998 and entered into the agreement with TIDCO only in the year 2005.

17 A careful reading of entire materials, shows that the petitioner has not established the vital fact that either on the date of purchase of lands or on the date of filing of application under Section 37A of the Act, in the entire lands, they have made plantation under the definition of Section 3(35) of the Act and the same were in existence. It is the admitted case of the petitioner that they applied for exemption under Section 37A of the Act and after getting the same only they can made plantation or they can set up industrial unit, which clearly shows that on the date of filing of application, neither plantation nor the industry were in existence. Admittedly the land was purchased in the year 1996 and they made application in the year 1998 and neither in the interregnum period nor after the application, the petitioner taken effective steps to establish the plantation or industrial unit. Earlier the petitioner did not obtain appraisal report from ITCOT and pursuant to the directions of this Court only they obtained appraisal report from ITCOT and submitted the same before the respondents. But, since the respondents finds that the petitioner is not eligible for exemption as the land was already declared as surplus lands under the Act, and eligible beneficiaries were identified and steps were taken to assign the land.

18 A reading of the impugned Government Order shows that the petitioner purchased the property in the year 1996 and the they applied to Government for grant of permission under Section 37-A of the Act to hold lands to an extent of 133.47 ordinary acres equivalent to 53.388 standard acres in excess of the ceiling limit for the purpose of Herbiculture and

Floriculture in the year 1998 in Sirumalai Village of Dindigul Taluk and District. Even though the petitioner Company in their letter dated 17.11.2006 has stated that they acquired lands to an extent of 170.97 acres for cultivation of herbal crops and establishment of an extraction facility for phytochemicals, the petitioner company has not raised herbal or medicinal plants in the lands, for which they applied for exemption. The petitioner company has also not submitted their clear plan of action with time line on the utilisation of lands for industrial purpose.

19 Further the petitioner Company has also not established any industry for grading, extraction of phytochmicals etc. The petitioner Company has also not explained when the processing unit is going to be established. As the herbal and medicinal plants are not being cultivated and the processing unit has not been established with value added services, the activity of the Company cannot be categorized as an industry.

20 In the impugned order, the first respondent has given reasons for rejecting the claim made by the petitioner company. The petitioner purchased the land in the year 1996 and they have applied for grant of exemption in the year 1998. The petitioner entered into an agreement with TIDCO in the year 2005 and they have not established the vital fact that either on the date of filing of application or subsequent to the agreement, they have made plantation or established any industrial unit. Mere entering into the agreement with TIDCO and the terms of the agreement is not a ground to grant permission under Section 37-A of the Act.

21 In view of the above discussion and the provisions of the Act, the petitioner is not entitled to get exemption under Section 37-A of the Act and hence this Court does not find any reason to quash the impugned Government Order.

22 For the foregoing observations and reasons, the writ petition stands dismissed. No costs. Consequently connected miscellaneous petition is closed.

04.04.2024

Index: Yes/No
Neutral citation : Yes/No
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To

1. The Secretary to Government
   Government of Tamil Nadu
   Dept. of Revenue & Disaster Management,
   Secretariat, Fort St. George,
   Chennai – 600 009.

2. The Principal Secretary / Commissioner Land Reforms
   Chepauk, Chennai – 600 005.

3. The Asst. Commissioner Land Reforms,
   Madurai – 625 002.

4. The Director of Land Reforms,
   Chepauk, Chennai – 600 005.

5. The District Collector,
   Dindigul District Office of the District Collector,
   Dindigul.

6. The Tahsildar, East Circle,
   Begambur, Dindigul District.

7. The Village Administrative Officer,
   Sirumalai Village, Dindigul.

P.VELMURUGAN, J.,

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Pre-Delivery Orders in
W.P.No.8880 of 2018 and
W.M.P.No.10728 of 2018

04.04.2024