IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 05.11.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.11429 of 2025
& W.M.P.No.12906 of 2025

A.Sulthan

... Petitioner

Vs.

1. The State Of Tamil Nadu
Represented By Secretary To Government,
Revenue And Disaster Management
Department, Ulc 1(2) Wing
Secretariat Fort St George Chennai 600 009.

2. The Special Commissioner
Uraban Land Ceiling And Urban Land Tax
Ezhilagam, Ground Floor, Chepauk Chennai

3. Assistant Commissioner
Urban Land Tax Cum Competent Authority,
Alandur Zone, No. 153 Karuneegar Street,
Adambakan Chennai 600 088.

4. Tahsildar
Kundrathur Talk Office, Kundrathur

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the 3rd respondent relating to the impugned letter bearing No mu Mu Aa /413/2024 dated 21.05.2024 issued by the 3rd respondent and quash the same and consequently direct the respondents to regularize the land measuring 2400 square feet comprised in survey no. 370/1 situated at kerugamabakam village, kundrathur talk, Kancheepuram District under the category of innocent purchaser in terms of G. O Ms No. 565 Revenue department dated 26.09.2008 and G. O Ms 63 revenue department dated 27.01.2020 and to issue patta in the name of the petitioner considering the representation dated 24.04.2024 of the petitioner within a time frame fixed by this Honourable Court

For Petitioner : Ms. Ramya M.B.

For Respondent : Mrs.S.Indhu Bala, AGP

ORDER

This writ petition has been filed challenging the impugned letter dated 21.05.2024 issued by the respondent.

2. The learned counsel for the petitioner would submit that in this case, the petitioner had filed a representation dated 24.04.2024 for the purpose of regularization of the subject land under the “Innocent

Purchaser Scheme” as per the GO.Ms.No.565 of 2008 dated 29.09.2008 and GO.Ms.No.63 of 2020 dated 27.01.2020.

3. Further, she would submit that initially, the petitioner's mother had purchased the subject property from an Urban Land Holder by virtue of sale deed dated 09.03.1998. Thereafter, the petitioner's mother made an application for regularization of subject land under the “Innocent Purchaser Scheme” by way of representation dated 16.04.2015, however, the said representation was dismissed by the respondent on the ground that the relevant documents were not produced by the petitioner's mother.

4. Subsequently, the petitioner's mother had settled the property to and in favour of petitioner vide the settlement deed dated 19.11.2020. After such settlement, the petitioner made the representation dated 24.04.2024 for the very same request. However, the said representation was rejected by the respondent, vide impugned order dated 21.05.2024, by stating that the petitioner is not entitled for the benefits available

under "Innocent Purchaser Scheme" since the settlement of the subject property was made on 19.11.2020, which is beyond the cut-off date prescribed under GO.Ms.No.565 of 2008. Hence, this writ petition.

5. After filing of this petition, this Court, vide order dated 06.10.2025, directed the respondent to consider the representation dated 16.04.2015 on merits and pass orders. Pursuant to the same, the respondent had passed an order dated 30.10.2025 by rejecting the said representation on the very same ground that the settlement of the subject property was made on 19.11.2020, which is beyond the cut-off date prescribed under GO.Ms.No.565 of 2008. Hence, she requested this Court to pass appropriate orders.

6. In reply, after taking instructions, the learned Additional Government Pleader appearing for the respondents would submit that in this case, the petitioner had acquired the subject property by virtue of settlement deed dated 19.11.2020 executed by his mother. As per GO.Ms.565 of 2008, to avail the benefits available under the "Innocent

Purchaser Scheme", a person is supposed to have acquired the property on or before the cut-off date as prescribed therein. However, in this case, as stated above, the property was acquired by the petitioner by virtue of settlement deed dated 19.11.2020, which is beyond the prescribed cut-off date. Hence, the respondent is not in a position to consider the request made by the petitioner. Hence, she requests this Court to pass appropriate orders.

7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent and also perused the materials available on record, including the impugned order dated 21.05.2024 along with the subsequent order dated 30.10.2025 passed by the 2nd respondent.

8. In this case, initially, the petitioner's mother had purchased the subject property from an Urban Land Holder by virtue of sale deed dated 09.03.1998. Thereafter, the petitioner's mother had settled the property to and in favour of petitioner vide the settlement deed dated 19.11.2020.

Subsequently, the petitioner had filed a representation dated 24.04.2024 for the purpose of regularization of the subject land under the "Innocent Purchaser Scheme" as per the GO.Ms.No.565 of 2008 dated 29.09.2008 and GO.Ms.No.63 of 2020 dated 27.01.2020. However, the same was rejected by the respondent vide order dated 21.05.2024.

9. A perusal of the said impugned order would show that the main grievance of the respondents is that they are not in a position to consider the request made by the petitioner, since the subject property was acquired by the petitioner by virtue of settlement deed dated 19.11.2020, which is beyond the cut-off date, prescribed under GO.Ms.No.565 of 2008. According to the respondent, as per the said GO.Ms.No.565 of 2008, a person, who had acquired the property on or before 29.09.2008, will be eligible to avail the benefits available under the "Innocent purchaser scheme".

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

"2.....
(i) to (v) ....
(vi) அரசாணை வெளியிடும் நாள் வரை சட்டம் அறியாமல் கிரயம் பெற்றவர்களது நிலங்கள் வரன்முறைப்படுத்தப்படும்"

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

12. In the present case, ultimately, the land was purchased by the petitioner's mother from an Urban Land Holder vide sale deed dated 09.03.1998, which is much prior to the cut-off date prescribed in GO.Ms.No.565 of 2008. If the land was purchased from the Urban Land Holder prior to the cut-off date, certainly, it will come under the eligible category to avail the benefits under the "Innocent Purchaser Scheme". In

such view of the matter, the petitioner, who is holding the title of the said land, is certainly eligible to avail the benefits under the "Innocent Purchaser Scheme" and it is not proper for the respondent to arrive at a decision based on "person-centric" instead of "land-centric" while considering the petitioner's representation.

13. Further, it would be apposite to extract the relevant portion of a subsequent Notification issued in GO.Ms.No.63 of 2020, which reads as follows:

> *7. In the letter 6th read above, the Additional Advocate General - VI of Tamil Nadu has opined as follows:-*
>
> > *"If the urban land owner executes a Deed of Settlement, Gift or Partition and transfers the title to the property to any of his family members, the beneficiary under that document cannot be considered as an innocent purchaser. If the Erstwhile Urban Land Owner has executed a conveyance in favour of any person, for valuable consideration, the said purchaser would derive the benefit of innocent purchaser subject to he/she fulfilling the other conditions that are stipulated In G.O.(Ms)No.649, Revenue [ULCI(2)] Department, dated 29.07.1998 and as superseded by G.O.(Ms) No.565, Revenue Department, dated 26.09.2008 and provided his sale is on or before 26.09.2008."*

14. A reading of the above clause makes it clear that if the erstwhile Urban Land Owner has executed a conveyance in favour of any person, for valuable consideration, the said purchaser would derive the benefit of innocent purchaser subject to he/she fulfilling the other conditions that are stipulated in G.O.(Ms) No.565 dated 26.09.2008 and provided his sale is on or before 26.09.2008, which means, if the sale was made by the Urban Land Holder to any person on or before 26.09.2008, the subject land will automatically come under the eligible criteria to avail the benefits. In such case, once if it is substantiated that the land was purchased before the aforesaid cut-off date, then it will be immaterial to consider the subsequent transactions, pertaining to the subject land.

15. For example, if a person purchased a land from an Urban Land Holder on or before 26.09.2008 and sold it to the subsequent purchaser, then the said subsequent purchaser will be put into the shoes of initial purchaser, who purchased the land from the Urban Land Holder. In such

case, the subsequent purchaser will not lose the benefits available under the "Innocent Purchaser Scheme" as per the GO.Ms.No.565 of 2008.

16. In such view of the matter, since the subject land was purchased from the Urban Land Holder prior to the cut-off date, the petitioner, being the subsequent purchaser, is certainly entitled to avail the benefits of "Innocent Purchaser Scheme". Therefore, this Court is of the considered view that the impugned order dated 21.05.2024 and the subsequent order dated 30.10.2025 are not sustainable in law and hence, the same are liable to be quashed.

17. Accordingly, the impugned order dated 21.05.2024 and the subsequent order dated 30.10.2025 are quashed. While quashing the said orders, this Court directs the 3rd respondent to consider the petitioner's representation dated 24.04.2024 and pass appropriate orders to regularize the petitioner's land under the "Innocent Purchaser Scheme", on or before 10.11.2025.

18. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petition is also closed.

19. Post this matter on 13.11.2025 for reporting compliance.

05.11.2025

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

Note: Issue order copy on 06.11.2025.

To

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Revenue And Disaster Management
Department, Ulc 1(2) Wing
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