IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 31.10.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.18005 of 2025
& W.M.P.No.20195 of 2025

S.Suresh

... Petitioner

Vs.

1. The Government Of Tamilnadu
Rep By The Secretary,
Department Of Revenue,
Fort St.George, Chennai-600 009

2. The Special Commissioner
Urban Land Ceiling And Urban Land Tax,
Urban Land Ceiling Office,
Chepauk, Chennai-600005

3. The Assistant Commissioner
Urban Land Tax, Tambaram Zone,
153, Karuneegar Street, Adambakkam,
Chennai-600 088

4. The Tahsildar
Sholinganallur Taluk,
No.3, First Street, Kumaran Nagar,
Rajiv Gandhi Salai, Sholinganallur,
Chennai-600 119

5. The Sub Registrar
38, 3rd Main Road,
Ram Nagar, Rajalakshmi Nagar,
Velachery, Chennai-600 042

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to call for records and quash impugned order dated 6.3.2025 passed by the 3rd respondents in his proceedings L.Dis.817/2024/(B) and consequently direct the respondents to receive payments from the petitioner under the innocent purchasers category for the land measuring an extent of UDS of 400 sq.ft out of 1847 sq.ft in Plot No.39 in S.No.225/5 in Ravanan Nagar, Madipakkam village, Sholinganallur Taluk, Kancheepuram District and confirm the title and possession of petitioners purchase under Sale deed dated 15.4.2011 (Document No.2032/2011,SRO, Velacherry)by extending the benefits of G.O.Ms.No.565,Revenue Department dated 26.9.2008 or under any other scheme

For Petitioner : Mr.D.Baskar

For Respondent : Mrs.S.Indhu Bala, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 06.03.2025 issued by the 3rd respondent.

2. The learned counsel for the petitioner would submit that in this case, the petitioner had filed the representations dated 16.04.2024, 23.07.2024 & 02.09.2024 for the purpose of regularization of the subject land under the "Innocent Purchaser Scheme" as per the GO.Ms.No.565 of 2008 dated 29.09.2008.

3. Further, she would submit that initially, the petitioner's vendor had purchased the subject property from an Urban Land Holder by virtue of sale deed dated 09.04.1982. Thereafter, the petitioner had purchased the said property property from his vendor vide sale deed dated 15.04.2011. Subsequently, the petitioner made several representations dated 16.04.2024, 23.07.2024 & 02.09.2024, requesting for regularization of the subject land under the "Innocent Purchaser Scheme". However, the said representations were rejected by the respondent, vide impugned order dated 06.03.2025, 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 15.04.2011, which is beyond the cut-off date prescribed under GO.Ms.No.565 of 2008. Hence, this writ petition.

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

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent and also

perused the materials available on record, including the impugned order dated 06.03.2025 passed by the 3rd respondent.

6. In this case, initially, the petitioner's vendor had purchased the subject property from an Urban Land Holder by virtue of sale deed dated 09.04.1982. Thereafter, the petitioner had purchased the said property vide the sale deed dated 15.04.2011. Subsequently, the petitioner had filed the representations dated 16.04.2024, 23.07.2024 & 02.09.2024 for the purpose of regularization of the subject land under the "Innocent Purchaser Scheme" as per the GO.Ms.No.565 of 2008 dated 29.09.2008. However, the same was rejected by the 3rd respondent vide order dated 06.03.2025.

7. A perusal of the said impugned order would show that the main grievance of the respondents is that they are not in a position to consider the request made by the petitioner, since the subject property was acquired by the petitioner by virtue of sale deed dated 15.04.2011, which is beyond the cut-off date, prescribed under GO.Ms.No.565 of 2008.

According to the respondent, as per the said GO.Ms.No.565 of 2008, a person, who had acquired the property on or before 29.09.2008, will be eligible to avail the benefits available under the "Innocent purchaser scheme".

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

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

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

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

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

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

13. In such view of the matter, since the subject land was purchased from the Urban Land Holder prior to the cut-off date, the petitioner, being the subsequent purchaser, is certainly entitled to avail the benefits of "Innocent Purchaser Scheme". Therefore, this Court is of the considered view that the impugned order dated 06.03.2025 is not sustainable in law and hence, the same are liable to be quashed.

14. Accordingly, the impugned order dated 06.03.2025 is quashed. While quashing the said order, this Court directs the 3rd respondent to consider the petitioner's representations dated 16.04.2024, 23.07.2024 &

02.09.2024 and pass appropriate orders to regularize the petitioner's land under the "Innocent Purchaser Scheme".

15. In the result, this writ petition is allowed. No cost. Consequently, the connected miscellaneous petition is also closed.

31.10.2025

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

To

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