IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05..03..2025

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

Appeal Suit Nos.157, 158, 159, 160, 161, 162, 163,
164, 165, 211, 212 & 214 of 2025
and
C.M.P.Nos.3446, 3448, 3449, 3450, 3451, 3455, 3454,
3459, 3462, 5539, 5540 & 5544 of 2025
…..

A.S.No.157 of 2025:

The Special Tahsildar
(Land Acquisition),
SIPCOT, Sriperumbudhur Scheme,
Sriperumbudhur. ….. Appellant

-Versus-

1.Margaret Kutty

2.The Managing Director,
SIPCOT – TACID Division,
No.19A, Rukmani Lakshmipathy Salai,
Egmore, Chennai 600 008. ….. Respondents

Appeal filed under Section 54 of The Land Acquisition Act, 1894, praying to set aside the order and decree dated 18.01.2019 made in L.A.O.P.No.97 of 2011 on the file of the learned Subordinate Judge at Kancheepuram.

For Appellant	:	*Mrs.R.Anitha, Special Government Pleader*
For Respondent(s)	:	*Mr.A.S.Vijay Anand for R1*
		Mr.M.Sriram for Mr.Ramesh Venkatachalapathy for R2

A.S.No.158 of 2025:

The Special Tahsildar
(Land Acquisition),
SIPCOT, Sriperumbudhur Scheme,
Sriperumbudhur.

….. Appellant

-Versus-

1.Nalini
2.The Managing Director,
SIPCOT – TACID Division,
No.19A, Rukmani Lakshmipathy Salai,
Egmore, Chennai 600 008.

….. Respondents

Appeal filed under Section 54 of The Land Acquisition Act, 1894, praying to set aside the order and decree dated 18.01.2019 made in L.A.O.P.No.77 of 2011 on the file of the learned Subordinate Judge at Kancheepuram.

For Appellant	:	*Mr.R.Siddarth,* *Addl. Government Pleader*
For Respondent(s)	:	*Mr.A.S.Vijay Anand for R1*
		Mr.M.Sriram for *Mr.Ramesh Venkatachalapathy for R2*

A.S.No.159 of 2025:

The Special Tahsildar
(Land Acquisition),
SIPCOT, Sriperumbudhur Scheme,
Sriperumbudhur.

….. Appellant

-Versus-

1.R.Vinayagam
2.The Managing Director,
SIPCOT – TACID Division,
No.19A, Rukmani Lakshmipathy Salai,
Egmore, Chennai 600 008.

….. Respondents

Appeal filed under Section 54 of The Land Acquisition Act, 1894, praying to set aside the order and decree dated 18.01.2019 made in L.A.O.P.No.81 of 2011 on the file of the learned Subordinate Judge at Kancheepuram.

For Appellant	:	*Mr.D.Gopal,* *Government Advocate*
For Respondent(s)	:	*Mr.A.S.Vijay Anand for R1*
		Mr.M.Sriram for *Mr.Ramesh Venkatachalapathy for R2*

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A.S.No.160 of 2025:

The Special Tahsildar
(Land Acquisition),
SIPCOT, Sriperumbudhur Scheme,
Sriperumbudhur.

….. Appellant

-Versus-

1.E.Venugopal
2.The Managing Director,
SIPCOT – TACID Division,
No.19A, Rukmani Lakshmipathy Salai,
Egmore, Chennai 600 008.

….. Respondents

Appeal filed under Section 54 of The Land Acquisition Act, 1894, praying to set aside the order and decree dated 18.01.2019 made in L.A.O.P.No.85 of 2011 on the file of the learned Subordinate Judge at Kancheepuram.

For Appellant	:	*Mr.D.Gopal, Government Advocate*
For Respondent(s)	:	*Mr.A.S.Vijay Anand for R1*
		Mr.M.Sriram for Mr.Ramesh Venkatachalapathy for R2

A.S.No.161 of 2025:

The Special Tahsildar
(Land Acquisition),
SIPCOT, Sriperumbudhur Scheme,
Sriperumbudhur.

….. Appellant

-Versus-

1.K.Haridoss
2.The Managing Director,
SIPCOT – TACID Division,
No.19A, Rukmani Lakshmipathy Salai,
Egmore, Chennai 600 008.

….. Respondents

Appeal filed under Section 54 of The Land Acquisition Act, 1894, praying to set aside the order and decree dated 18.01.2019 made in L.A.O.P.No.72 of 2011 on the file of the learned Subordinate Judge at Kancheepuram.

For Appellant	:	*Mr.N.Muthuvel, Government Advocate*
For Respondent(s)	:	*Mr.A.S.Vijay Anand for R1*
		Mr.M.Sriram for Mr.Ramesh Venkatachalapathy for R2

A.S.No.162 of 2025:

The Special Tahsildar
(Land Acquisition),
SIPCOT, Unit-III,
Irungattukottai Scheme, Thandalam Village,
Sriperumbudhur.

….. Appellant

-Versus-

1.M.Adiammal
2.The Managing Director,
SIPCOT – TACID Division,
No.19A, Rukmani Lakshmipathy Salai,
Egmore, Chennai 600 008.

….. Respondents

Appeal filed under Section 54 of The Land Acquisition Act, 1894, praying to set aside the order and decree dated 18.01.2019 made in L.A.O.P.No.62 of 2011 on the file of the learned Subordinate Judge at Kancheepuram.

For Appellant	:	*Mr.J.Daniel, Government Advocate*
For Respondent(s)	:	*Mr.A.S.Vijay Anand for R1*
		Mr.M.Sriram for Mr.Ramesh Venkatachalapathy for R2

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A.S.No.163 of 2025:

The Special Tahsildar
(Land Acquisition),
SIPCOT, Unit-III,
Sriperumbudhur Scheme,
Sriperumbudhur.

….. Appellant

-Versus-

1.R.Srinivasan
2.The Managing Director,
SIPCOT – TACID Division,
No.19A, Rukmani Lakshmipathy Salai,
Egmore, Chennai 600 008.

….. Respondents

Appeal filed under Section 54 of The Land Acquisition Act, 1894, praying to set aside the order and decree dated 18.01.2019 made in L.A.O.P.No.64 of 2011 on the file of the learned Subordinate Judge at Kancheepuram.

For Appellant	:	*Mr.V.Ramesh, Government Advocate*
For Respondent(s)	:	*Mr.A.S.Vijay Anand for R1*
		Mr.M.Sriram for Mr.Ramesh Venkatachalapathy for R2

A.S.No.164 of 2025:

The Special Tahsildar
(Land Acquisition) SIPCOT, Unit-III,
Irungattukottai Scheme,
Sriperumbudhur.

….. Appellant

-Versus-

1.Chellam
2.The Managing Director,
SIPCOT – TACID Division,
No.19A, Rukmani Lakshmipathy Salai,
Egmore, Chennai 600 008.

….. Respondents

Appeal filed under Section 54 of The Land Acquisition Act, 1894, praying to set aside the order and decree dated 18.01.2019 made in L.A.O.P.No.65 of 2011 on the file of the learned Subordinate Judge at Kancheepuram.

For Appellant	:	*Mr.C.Sathish,* *Government Advocate*
For Respondent(s)	:	*Mr.A.S.Vijay Anand for R1*
		Mr.M.Sriram for *Mr.Ramesh Venkatachalapathy for R2*

A.S.No.165 of 2025:

The Special Tahsildar
SIPCOT, Unit-III,
Irungattukottai Scheme,
Sriperumbudhur.

….. Appellant

-Versus-

1.Ranganathan
2.The Managing Director,
SIPCOT – TACID Division,
No.19A, Rukmani Lakshmipathy Salai,
Egmore, Chennai 600 008.

….. Respondents

Appeal filed under Section 54 of The Land Acquisition Act, 1894, praying to set aside the order and decree dated 18.01.2019 made in L.A.O.P.No.69 of 2011 on the file of the learned Subordinate Judge at Kancheepuram.

For Appellant	:	*Mr.C.Sathish, Government Advocate*
For Respondent(s)	:	*Mr.A.S.Vijay Anand for R1*
		Mr.M.Sriram for Mr.Ramesh Venkatachalapathy for R2

A.S.No.211 of 2025:

The Special Tahsildar
(Land Acquisition) SIPCOT,
Sriperumbudhur Scheme,
Sriperumbudhur.

….. Appellant

-Versus-

1.E.Krishnan

2.E.Gengadurai

3.The Managing Director,
SIPCOT – TACID Division,
No.19A, Rukmani Lakshmipathy Salai,
Egmore, Chennai 600 008.

….. Respondents

Appeal filed under Section 54 of The Land Acquisition Act, 1894, praying to set aside the order and decree dated 18.01.2019 made in L.A.O.P.No.96 of 2011 on the file of the learned Subordinate Judge at Kancheepuram.

For Appellant	:	*Mr.K.Ashwini Devi* *Special Government Pleader (AS)*
For Respondent(s)	:	*Mr.A.S.Vijay Anand for R1& R2*
		Mr.M.Sriram for *Mr.Ramesh Venkatachalapathy for R3*

A.S.No.212 of 2025:

The Special Tahsildar
(Land Acquisition),
SIPCOT,
Irungattukottai Scheme,
Thandalam Village,
Sriperumbudhur.

….. Appellant

-Versus-

1.E.Mohanan

2.The Managing Director,
SIPCOT – TACID Division,
No.19A, Rukmani Lakshmipathy Salai,
Egmore, Chennai 600 008.

….. Respondents

Appeal filed under Section 54 of The Land Acquisition Act, 1894, praying to set aside the order and decree dated 18.01.2019 made in L.A.O.P.No.57 of 2011 on the file of the learned Subordinate Judge at Kancheepuram.

For Appellant	:	*Mr.T.Arunkumar,* *Additional Government Pleader*
For Respondent(s)	:	*Mr.A.S.Vijay Anand for R1*
		Mr.M.Sriram for *Mr.Ramesh Venkatachalapathy for R2*

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A.S.No.214 of 2025:

The Special Tahsildar (LA),
SIPCOT, Unit-III,
Sriperumbudhur Scheme,
Sriperumbudhur.

….. Appellant

-Versus-

1.Sathyanarayana Rao

2.The Managing Director,
SIPCOT, No.19A, Rukmani Lakshmipathy Salai,
Egmore, Chennai 600 008.

….. Respondents

Appeal filed under Section 54 of The Land Acquisition Act, 1894, praying to set aside the order and decree dated 18.01.2019 made in L.A.O.P.No.92 of 2011 on the file of the learned Subordinate Judge at Kancheepuram.

For Appellant	:	*Mr.P.Gurunathan,* *Additional Government Pleader*
For Respondent(s)	:	*Mr.A.S.Vijay Anand for R1*
		Mr.M.Sriram for *Mr.Ramesh Venkatachalapathy for R2*

COMMON JUDGEMENT

The Special Tahsildar (Land Acquisition), SIPCOT, Sriperumbudhur Scheme, is the appellant. These appeal suit are against the individual orders and decree dated 18.01.2019 passed by the learned Subordinate Judge at Kancheepuram in L.A.O.P. Nos. 97, 77, 81, 85, 72, 62, 64, 65, 69, 96, 57 and 92 of 2011, enhancing the compensation from Rs.300/- per cent as fixed by the appellant/LAO to Rs.4,898/- per cent for the lands acquired by the State from the claimant(s). The requiring body – Managing Director, SIPCOT Limited, Egmore, Chennai-8 – is the 2nd respondent.

2. For the sake of convenience, the appellant(s) will hereinafter be referred to as the LAO, while the private respondent(s) will be referred to as the claimant(s), and the official respondent will hereinafter be referred to as the requisitioning body.

3. A vast extent of land situated in Thandalam village in Sriperumbudur Taluk, among other lands, was acquired by the State for the purpose of setting up

an industrial park. The details of the lands acquired from each of the claimants comprised in different survey numbers, their extents, and also the details of the references covered under different awards, are as follows:

Sl.No.	Land Acquisition Original Petition (LAOP) Number	Appeal Suit (AS) Number	Survey Number	Extent acquired	Total Extent acquired in hectares	Award Number and Date
	2011	2025	Thandalam Village			
1	97	157	260/6, 260/11, 260/12, 260/14, 260/15, 260/17, 260/18 & 260/19	1.74.0	11.28.0	A.No.5 of 1998 11.06.1998
2	77	158	19/1A1A	0.09.0	6.92.0	A.No.6 of 1998 02.02.1999
3	81	159	225/7	0.08.0	10.89.5	A.No.2 of 1998 05.01.1998
4	85	160	237/11B	0.42.0	10.88.5	A.No.1 of 1997 22.09.1997

Sl.No.	Land Acquisition Original Petition (LAOP) Number	Appeal Suit (AS) Number	Survey Number	Extent acquired	Total Extent acquired in hectares	Award Number and Date
5	72	161	235/5	0.42.0	11.22.0	A.No.6 of 1998 16.09.1998
6	62	162	241/5, 238/6B & 241/4	0.11.5	9.92.5	A.No.1 of 1998 25.09.1998
7	64	163	238/11A, 238/11B, 238/12	0.32.0	9.92.5	A.No.1 of 1998 25.09.1998
8	65	164	243/12	0.07.5	9.92.5	A.No.1 of 1998 dated 25.09.1998
9	69	165	243/15 & 234/18	0.19.5	13.12.5	A.No.6 of 1998 dated 16.09.1998
10	92	214	158/7P	0.19.5	13.12.5	A.No.4 of 1998 dated 16.09.1998
11	57	212	226/1	0.03.5	10.89.5	A.No.2 of 1998 15.04.1998

Sl.No.	Land Acquisition Original Petition (LAOP) Number	Appeal Suit (AS) Number	Survey Number	Extent acquired	Total Extent acquired in hectares	Award Number and Date
12	96	211	156/11	0.46.0	13.12.5	A.No.4 of 1998 16.09.1998

4. Earlier, a Division Bench of this Court, in respect of the very same acquisition of land from the very same village, the Special Tahsildar, SIPCOT Unit, Sriperumbudur, preferred appeal suits before this court in A.S. No. 577 of 2007, etc., aggrieved over the enhancement of compensation granted by the learned Additional District Judge, Fast Track Court IV, Poonamallee, by common judgement dated 03.11.2005 made in L.A.O.P. No. 622 of 2022 and a batch of cases. A Division Bench of this Court, by common judgement dated 03.12.2009, allowed the appeal suits filed by the Special Tahsildar (LA) relying upon Ex.C.4 to Ex.C.8, assessed the market value at Rs.5,232/- and after giving a deduction of 10% towards small extent and 53% towards development charges, a total of 63% deduction, determined the market value at Rs.2,214/- per cent and rounded it up to

Rs.2,200/- per cent. This was as against the market value of Rs.3,600/- per cent fixed by the reference court. The relevant paragraph of the judgement reads as follows:

> "9. Having heard the learned Special Government Pleader (AS) as well as the learned counsel appearing for the respondents/claimants and having perused the judgment and decree, concerned award of the Land Acquisition Officer and the other material documents, we are of the considered opinion that the reliance placed by the Tribunal on Exs.C.4 to C.8 cannot be faulted. When we examined the contents of Exs.C.4 to C.8 and the 4(1) Notification, we find that the sales involved in Exs.C.4 to C.8 were within a period of two years from the date of Notification issued under Section 4(1) of the Land Acquisition Act. As far as the contention of the learned Special Government Pleader (AS) that those sales were in respect of smaller extent of lands is concerned, at best, in order to offset the grievance of the State, on that score the Tribunal could have applied a deduction in the sale value since the ultimate sale to the prospective investors did not make any distinction in respect of location of the lands or its other contents. With that view when we examined the issue, we find that the Tribunal rightly rejected the sale value in respect of the data lands. As we find in the evidence, RW1 himself stated

that the data land was 2 ½ kms away from the Highways and that there was no approach road for the said land and that in the said land drainage water of Thandalam village was being collected and the land is stated to be lying in a low-lying area with drainage water stagnation. With all those deficiencies in the said land, it is quite reasonable that the same did not fetch appreciable rate. Moreover, the said land is situated in S.No.264/11 which is totally unconnected to the lands acquired and covered by the award and the judgment of the Tribunal. As against the above said data land, Exs.C.4 to C.8 are all sales pertaining to the acquired lands themselves except the fact that such sales were in respect of smaller extent of lands. As already stated, considering the fact that the lands covered by Exs.C.4 to C.8 were smaller in extent, a deduction of 10% on the said value can be made, while relying upon those documents.

10. That apart, as rightly pointed out by the learned Special Government Pleader (AS), the deduction by way of development charges at the rate of 40% applied by the Tribunal was not adequate. In this respect, it will have to be noted that the acquisition for setting up the Industrial Park at the instance of the requisitioning body viz., SIPCOT was in respect of 1829 Acres covering several villages. Though the claimants in various villages were contending that the lands

were all lying alongside the National Highways and that enough development had already taken place, there was absolutely no material in support of the said stand. On the other hand, it is common ground that the lands were all situated 35 to 45 kms away from the City of Chennai. Only after acquisition at the instance of the requisitioning body steps were taken for developing the lands by laying the roads, street lights, sewerage, water, electricity and telecommunication facilities and also location of a police station in the Industrial Park. In fact, the evidence on record is that the SIPCOT spent several crores of rupees for making such developments. Therefore, as held by the Hon'ble Supreme Court in **Basavva and others v. Special Land Acquisition Officer, 1996 (4) SCC 640**, the maximum percentage of development charges has to be deducted. Accordingly, when we workout the land value by relying upon Exs.C.4 to C.8 after giving deduction of 10% on the land value of Rs.5232/- it comes to Rs.4,709/-. By applying 53% of deduction on the said value towards development charges, the ultimate market value to be fixed works out to Rs.2,214/- which can be rounded off to Rs.2,200/- per cent. We accordingly determine the market value of the land at Rs.2200/- per cent as against the sum of Rs.3,600/- fixed by the Tribunal. To the said value, usual statutory benefits are also to be applied.

5. In one of the other references relating to the very same acquisition for the very same industrial purposes, the aggrieved claimant moved the Hon'ble Supreme Court by way of Civil Appeal Nos. 7852-7853 of 2011 [**Sanath Kumar v. The Special Tahsildar and another**], aggrieved over the judgement of the Division Bench of this Court dated 08.12.2009 made in A.S. No. 81 of 2008 and A.S. No. 90 of 2008, whereby the market value of the acquired land fixed by the reference court was reduced from Rs. 4,000/- per cent to Rs. 3,100/- per cent by applying a 53% cut towards development charges. The Hon'ble Supreme Court, by judgement dated 12.09.2011, while setting aside the judgement of this court in so far as the deduction of 53% towards development charges, restored the judgement passed by the reference court in its entirety. The relevant portions of the judgement read as under:

> "10. A reading of the impugned judgment shows that the High Court ordained deduction of 53% of market value towards development charges only on the ground that substantial amount was spent for providing the facilities like road, power supply, water supply drainage etc. for multinationals, NRI's and others who would like to set up industries in the complex.
>
> 11. In our view, the reasons assigned by the High Court

increasing the percentage of deduction from 40 to 53 are legally untenable. While determining market value of the acquired land, the court must always bear in mind that in majority of cases the acquisition of land deprives the land owner of his only source of livelihood and sustenance. The acquiring authority and the beneficiaries of acquisition can always recover the cost of land from the allottees of plots. If the allotment is made to industrial entrepreneurs, they will invariably pass on the cost of land to the consumers of their products. Therefore, while increasing the percentage of deduction from the market value determined by the Reference Court, the High Court should have been extremely careful and circumspect and should have, keeping in view the law laid down by this Court, refrained from increasing the percentage of cut from 40 to 53, which resulted in depriving the landowners of their right to receive just and reasonable compensation.

12. In the result, the appeals are allowed, the impugned judgment is set aside insofar as the High Court ordered 53% deduction towards development charges and the order passed by the Reference Court is restored in its entirety. ……………"

6. Thus, it is evident that the issue regarding the determination of market value in respect of the lands acquired in Thandalam Village in Sriperumbudur Taluk for the purpose of establishing an industrial complex – Sriperumbudur Industrial Park at Irungattukottai – has already been settled, and the only issue that

is sought to be answered is regarding the quantum of deduction of development charges on the market value so determined. All the appeal suits were taken up together, heard, and they are disposed of by this common judgement.

7. Though various grounds have been raised by the appellant/LAO challenging the enhancement of compensation granted by the reference court, admittedly, the issue of compensation in respect of the lands acquired has already been decided by a Division Bench of this Court by judgement dated 03.12.2009 in the case of The Special Tahsildar (LA), SIPCOT Unit, Sriperumbudur. v. Selvam [Appeal Suit No.577 of 2007 and batch of cases]. The Special Tahsildar, aggrieved over the market value fixed by the reference court at Rs.3,600/- per cent, preferred the above-mentioned appeal suits in which, as already stated supra, the Division Bench of this Court, by its common judgement dated 03.12.2009, allowed the appeal suits preferred by the Special Tahsildar partly and reduced the compensation payable from Rs.3,600/- per cent to Rs.2,200/- per cent. The Division Bench determined the market value at Rs.5232/- per cent and, after giving a deduction of 10% towards a small extent of sale and another deduction of 53% towards development deduction, determined the market value at Rs.2,200/- per cent.

8. The learned Special Government Pleader, appearing on behalf of the appellant/LAO, as well as the learned counsel appearing on behalf of the 2nd respondent/requisitioning body, would confine their submissions only regarding the quantum of deduction towards development charges. According to them, earlier, a Division Bench of this court, in respect of the lands acquired from the same village, applied a deduction at the rate of 53% towards development charges and at 10% towards a small extent of land acquired; however, the reference court, in respect of the lands acquired from the very same village for the same purpose, has applied only 25% towards development charges; thus, the order of the reference court with respect to development charges warrants interference at the hands of this court.

9. Per contra, the learned counsel for the claimants/private respondents would vehemently contend that no doubt, in respect of lands acquired in Thandalam village for the very same purpose, the Division Bench of this Court earlier, by judgement dated 03.12.2009 made in A.S.Nos.577 to 580 of 2007 and batch of cases wherein the Division Bench had dealt with the lands in S.No.265/11 and not any other lands, more particularly, the lands which are subject matters in

the preset appeal suits. According to the learned counsel, the subject lands tabulated above cannot be equated and compared with the land in S.No.265/1 already dealt with by the Division Bench of this court. It is not the case of the appellant/LAO or the official respondent/requisitioning body that the lands covered under the references under appeal are situated in a low-lying area.

10. The learned counsel for the claimant(s) would, however, draw the attention of this court to the judgement of the Hon'ble Supreme Court dated 12.09.2011 in the case of **Sanath Kumar v. The Special Tahsildar and another** [Civil Appeal Nos.7852-7853 of 2011 with Civil Appeal Nos.7854-7856 arising out of the special leave petition in SLP (C) Nos.24832-24833 with SLP (C) Nos.25380-25382 of 2010] while setting aside the judgement of this court with respect to a deduction of 53% towards development charges, and restoring the deduction at 40% ordered by the reference court, the supreme court has held that this court should have considered the law regarding development charges deduction and been cautious in increasing the deduction percentage from market value to ensure fair compensation for landowners.

11. I have considered the rival submissions carefully.

12. In the light of the rival submissions, the point that arises for consideration is

Whether 25% deduction towards development charges is appropriate?

Point No.1:

13. It is relevant to note that earlier, the Division Bench of this Court in its judgement dated 03.12.2009 made in A.S.Nos.577 to 580 of 2007 and batch of cases, though deducted 53% towards development charges and another 10% towards small size extent, had mainly relied upon the evidence of R.W.1 in respect of the nature of the land in S.No.264/11 and held that the land is a low-lying area with drainage water stagnation and therefore, the lands required development. Only based on those adverse facts as to the nature of the acquired land, the Division Bench had proceeded to deduct 53% towards development charges and another 10% towards a small extent of land. However, the fact remains that the subject lands are not comparable with the land in the other reference(s), which were the subject matter in A.S. Nos. 577 to 588 of 2007 and a batch of cases, and moreover, there is also no evidence to show that the subject lands are situated in a low-lying area.

14. When, for the similar nature of lands acquired from the other landowners for the very same purpose, a Division Bench of this Court in its judgement dated 08.12.2009 in A.S.Nos.81 and 90 of 2008 had applied a deduction of 53% towards development charges, the aggrieved claimants – Sanath Kumar and another – took up the issue on appeal in Civil Appeal Nos. 7852–7853 of 2011 to the Hon'ble Supreme Court, and the Hon'ble Supreme Court, by its judgement dated 12.09.2011, while setting aside the judgement of this court with respect to deduction charges applied at 53%, restored the development charges of 40% ordered by the reference court.

1. Further, when the lands belonging to different landowners were acquired at the same time and for the same purpose and the LAO was not able to differentiate the potentiality of the lands and the lands acquired are similar, it would be unfair to discriminate between the appellants/claimants and the similarly placed landowners in the other references. 16. This court, therefore, is of the view that the law laid down by the Hon'ble Supreme Court in the case of **Sanath Kumar v. The Special Tahsildar and another** (cited supra), directing a deduction of 40% towards development

charges on the market value determined, would squarely apply to cases of the claimants, and applying the same would only meet the ends of justice.

17. Accordingly, the order of the reference court directing a deduction of 25% towards development charges is set aside and there shall be a deduction at the rate of 40% towards development charges and small extent of land. This point is answered accordingly.

In the result, the appeal suits are allowed partly in the following terms:

(i) The orders of the reference court, insofar as the market value of the determination of the market value of the land at Rs.4,898/- per cent in respect of the lands covered under the reference under appeal, stand confirmed.

(ii) There shall be a deduction of 40% on the market value of Rs.4,898/- per cent towards development charges instead of 25% ordered by the reference court.

(iii) The market value is fixed at Rs.2,938/- per cent (market value determined after giving a deduction of 40% towards development charges on Rs.4,898/- per cent) for the purpose of calculating the compensation payable to the private respondent(s)/claimants.

(iv) The claimants are entitled to get compensation calculated at the market rate of Rs.2,938/- per cent.

(v) The appellant in these appeal suits or the authority concerned is directed to deposit the compensation as directed above, if not already deposited pursuant to the orders of the reference court under appeal.

(vi) The appellant/State is entitled to get the excess amount, if any, deposited, returned subject to the satisfaction of the decree amount(s).

(vii) It is made clear that the claimants are at liberty to approach the reference court for withdrawal of the compensation as directed above in accordance with law.

(viii) It is also made clear that this order will apply only to the landowners in the present appeal suits.

(ix) The law officer(s) who represented the appellant in the respective appeal suits and the learned counsel appeared for the

SIPCOT shall be entitled to separate fees for each of the appeals.

(x) There shall be no order as to costs.

The impugned orders and decree(s) are modified to the extent indicated above and in other respects the same shall stand confirmed. Consequently, connected CMPs are closed.

Index : yes/no 05..03..2025
Neutral citation : yes/no
kmk

To

1.The Subordinate Judge, Kancheepuram, Kancheepuram District.

N.SATHISH KUMAR.J,

kmk

Common Judgement
in
Appeal Suit No.157 of 2025
and batch of cases

05..03..2025

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