IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **24.11.2025**

CORAM:

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.42184 of 2025
and
WMP.No.47232 of 2025

1.V.T.P.Ravishankar
2.Uma Maheswari

.. Petitioners

Vs.

1. The Principal
Secretary/Commissioner of Land
Reform,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Director Of Land Reform,
Urban Land Ceiling and Urban Land
Tax, Ezhilagam,
Chepauk,
Chennai-600 005.

3.The Assistant Commissioner,
Urban Land Tax,
No.130, Tamil Nadu Urban Habitant
Development Board Building,
R.K.Madam Road, Mylapore
Chennai-600 004.

...Respondents

Writit Petition filed under Article 226 of Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records relating to proceedings in Mu.Mu.No.A3/279/2025(%.K. vz;.m3/279/2025)on the file of the 3rd respondent /the Assistant Commissioner, Urban land Tax dated 9.6.2025 and quash the same and further direct the respondents to regularize the petitioners' land in plot No.7 to an extent of 1800 sq.ft in Survey No.70/5, Town Survey No.70/14, Block No.6, of Gramaniyar Thottam, Selavayal Village, Tondiarpet Taluk, Chennai.

For Petitioner : Mr.D.Veerasekaran
For Respondents : Mr.G.Velu

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ORDER

Mr.G.Velu, learned Additional Government Pleader takes notice on behalf of the respondents. With the consent of both sides, the Writ Petition itself is taken up for final disposal at the stage of admission itself.

2. This Writ Petition has been filed challenging the proceedings of the 3rd respondent dated 09.06.2025 and to quash the same and further direct the respondents to regularize the petitioners land in plot No.7 to an extent of 1800 sq.ft in Survey No.70/5, Town Survey No.70/14, Block No.6, of Gramaniyar Thottam, Selavayal Village, Tondiarpet Taluk, Chennai.

3. The learned counsel for the petitioners would submit that the 1st petitioner is the husband of the 2nd petitioner. The 1st petitioner purchased the subject property from Power of Attorney one Mr.V.T.Paulraj, vide Sale Deed dated 09.07.2007 registered as Document No.6367 of 2007. Thereafter, the petitioner made a superstructure in the said plot and the Tamil Nadu

Electricity Board also provided electricity connection to the said superstructure in the year 2008. While so, the 1st petitioner executed a Settlement Deed in favour of the 2nd petitioner on 30.03.2012 and the same was registered as Document No.1936 of 2012. Thereafter, when they approached the office of the Tahsildhar, Tondiarpet, in the year 2025 for getting patta for the land, they came to know that the land was purchased 18 years ago and was attracted under the Urban Land Ceiling Act. In this regard, the petitioners have filed a representation dated 23.05.2025 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 said representation was dismissed by the 3rd respondent on the ground that Settlement Deed executed by the 1st Petitioner in favour of the 2nd Petitioner is beyond cut off date. Challenging the said order, the petitioners have filed 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 subject property was originally purchased by the 1st petitioner on 09.07.2007. Subsequently, he settled the same in favour of the 2nd petitioner vide Settlement Deed dated 30.03.2012. 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 i.e., 26.09.2008. However, in this case, though the 1st petitioner purchased the subject property on 09.07.2007, which is within cut-off date, he executed the Settlement Deed in favour of the 2nd petitioner on 30.03.2012, which is beyond the prescribed cut-off date. Hence, the 3rd respondent is not in a position to consider the request made by the petitioners. Hence, he 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.

6. In this case, initially, the 1st petitioner purchased the subject land vide Sale Deed dated 09.07.2007, 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 petitioners are certainly eligible to avail the benefits under the “Innocent Purchaser Scheme” and it is not proper for the 3rd respondent in denying the request of the petitioners on the ground that the Settlement Deed, executed by the 1st petitioner in favour of the 2nd petitioner is beyond the cut off date. That apart, the issue involved in this Writ Petition, is no longer *res integra*, as it has already been decided by this Court in W.P.No.11429 of 2025 dated 05.11.2025 and the relevant

portion of the said order is extracted hereunder:

> "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.
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> 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".
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> 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) murhiz btspapLk; ehs; tiu rl;lk; mwpahky; fpuak; bgw;wtu;fsJ epy';fs; tud;Kiwg;gLj;jg;gLk;"

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.
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> 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 2nd 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.

7. Considering the facts and circumstances of the case and in view of the aforesaid order dated 05.11.2025, this Court is of the considered view that the impugned order dated 09.06.2025 is not sustainable in law and hence, the same are liable to be quashed.

8. Accordingly, the impugned order dated 09.06.2025 is quashed. While quashing the said order, this Court directs the respondents to regularize the subject land, within a period of ***four weeks*** from the date of

receipt of a copy of this order.

9. With the above directions, this Writ Petition is disposed of. No costs.

10. Post under the caption 'For Reporting Compliance' on 07.01.2026.

WMP.No.47232 of 2025 filed to permit the petitioners to file a single writ petition is ordered subject to payment of separate court fee.

24.11.2025

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Note: Registry is directed to issue order copy after ensuring the payment of Court Fee as ordered by this Court.

To

1. The Principal
Secretary/Commissioner of Land
Reform,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Director Of Land Reform,
Urban Land Ceiling and Urban Land
Tax, Ezhilagam,
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No.130, Tamil Nadu Urban Habitant
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R.K.Madam Road, Mylapore
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KRISHNAN RAMASAMY, J.,

arr

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