IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.12.2025

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THE HONOURABLE MR.JUSTICE **SENTHILKUMAR RAMAMOORTHY**

**W.P.No.47626 of 2025**

S.Eswaran .. 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,
Urban Land Ceiling and Urban Land Tax,
Ezhilagam, Ground Floor,
Chepauk, Chennai.

3.The Assistant Commissioner,
Urban Land Tax, Ambattur Zone,
No.5, Sannathi Street, Poonamallee,
Chennai – 600 056. .. Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus calling for the records of the impugned letter bearing No.Rc.No.1111/2025/B dated 24.11.2025 issued by the 3rd Respondent and quash the same and consequently direct the respondents to regularize the land measuring an extent of 3480 sq. ft. and building having a built up area of 570 sq. ft. at No.2/7, 7th Avenue, Banu Nagar, Ambattur, Chennai 600 053, comprised in S.No.102/1 and 125/1 New S.No.102/1A1A1A1A1A1A5 Part situated in Orgadam Village, Ambattur Taluk, Tiruvallur District presently in Ward A, Oragadam, Ambattur Town, Ambattur Taluk, Chennai District in Block No.12 and T.S. No.69 under the category of innocent purchaser in terms of G.O. Ms. No.565 Revenue Department dated 26.09.2008 and G.O.Ms.No.63 Revenue Department dated 27.01.2020.

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| For Petitioner | : | Mr.Krishna Ravindran<br>for Mr.P.Palaniappan |
| For Respondents | : | Mr.Abishek Murthy,<br>Government Advocate |

**ORDER**

The petitioner's father purchased a land measuring an extent of 3480 sq.ft. under sale deed dated 09.03.1988 bearing Document No.3582 of 1988. Upon such purchase, the petitioner's father had obtained a planning permit and building approval in relation thereto. After his death, the other legal heirs executed a release deed in respect of their 2/3 share in the property in favour of the petitioner, and the petitioner became the absolute owner of the property. After coming to know about proceedings under the Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1978, the petitioner applied for regularisation under the Innocent Buyer Scheme. Such request was rejected by the order dated 24.11.2025, which is impugned herein.

2. Learned counsel for the petitioner referred to the sale deed dated 09.03.1988 in favour of the petitioner's father and to the

subsequent release deed dated 09.03.2017. Since the petitioner's father purchased the property prior to the cut off date, 26.09.2008, learned counsel submits that the petitioner is entitled to regularisation in terms of G.O.Ms.No.63 Revenue and Disaster Management (ULC-I(2)) Department dated 27.01.2020.

3. Learned Government Advocate responded to these contentions by submitting that the release deed was executed only on 09.03.2017. Since this is subsequent to the cut off date, 26.09.2008, he submits that the petitioner is not entitled to the benefit of G.O.Ms.No.63 Revenue and Disaster Management (ULC-I(2)) Department dated 27.01.2020. He relies upon the judgment of this Court in *S.Sofia Janet vs. B.Vinothkumar and another (order dated 26.06.2024 in W.P.Nos.2354 and 3482 of 2024)*.

4. In G.O.Ms.No.63 Revenue and Disaster Management (ULC-I(2)) Department dated 27.01.2020, after narrating the history of the Innocent Buyer Scheme, in relevant part, it was recorded as follows:

> *'8.The Government have examined the proposal of the Principal Secretary/Commissioner of Urban Land Ceiling and Urban Land Tax in consultation with the Advisory Departments along with the opinion of the Additional Advocate General –*

*VI of Tamil Nadu and decided to accept the proposal. Accordingly the Government direct that all the transactions done through registered deed by the Innocent Buyer and not the original land owner where the land was acquired under the erstwhile Tamil Nadu urban Land (Ceiling and Regulation) Act, 1989 [Tamil Nadu Act No.24 of 1978] (i.e.) through Settlement Deed, Partition Deed, Gift Deed, Release Deed, Exchange Deed, etc., can be considered for the regularization under the Innocent Purchasers scheme, subject to the criterion that a sale should have been effected before the land is settled in favour of any person for valuable consideration or gifted or released or partitioned or settled or exchanged to the present petitioner through a valid registered deed and petition received from the Innocent Purchasers be entertained after scrutiny and verification of the genuineness of the transaction.'*

5. From the documents on record, it follows that the property was purchased by the petitioner's father on 09.03.1988 under Document No.3582 of 1988. The said purchase was prior to the cut off date fixed in G.O.Ms.No.565, namely 26.09.2008. The subsequent release deed is by and between the legal heirs of the purchaser. G.O.Ms.No.63 Revenue and Disaster Management (ULC-I(2)) Department dated 27.01.2020 expressly refers to settlement deeds and release deeds. Therefore, the request of the petitioner

falls within the purview of G.O.Ms.No.63 dated 27.01.2020. Hence, the impugned order cannot be sustained and is set aside. Therefore, the matter is remanded for reconsideration by the first respondent. After providing a reasonable opportunity to the petitioner, the first respondent is directed to pass a fresh order, within two months from the date of receipt of a copy of this order, after taking note of the observations in this order.

6. The writ petition is disposed of on the above terms. There shall be no order as to costs.

09.12.2025

Index:Yes/No
Neutral Citation:Yes/No
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To

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**SENTHILKUMAR RAMAMOORTHY,J.**

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