BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Reserved on	14.07.2025
Pronounced on	29.08.2025

CORAM

THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) Nos.11468 of 2023 & 5010 of 2024
and
W.M.P.(MD) Nos.9956 & 9957 & 15820 of 2023
and 4796 & 4797 of 2024

W.P.(MD) No.11468 of 2023

G.Ranson Thomas ... Petitioner

Vs.

1.The District Collector,
Pudukkottai District,
Pudukkottai.

2.The Revenue Divisional Officer,
Iluppur, Pudukottai District.

3.Isabella

4.Anita Britto

5.L.Gnanaraj ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order in Na.Ka.No.6254/2022/ஆ4 dated 16.11.2022 on the file of the second respondent and consequent order in Na.Ka.No.சி6/இ-408232/2022 dated 19.04.2023 on the file of the first respondent and quashing the same.

For Petitioner	: Mr.G.Prabhu Rajadurai
For R1 & R2	: Mr.R.Baskaran Additional Advocate General assisted by Mr.D.Ghandiraj Special Government Pleader
For R3 & R5	: Mr.S.Manuraj
For R4	: Mr.J.Jabez Sam Goodley

W.P.(MD) No.5010 of 2024

M/s.Prime City Ventures Pvt. Ltd.,
Represented through its
Managing Director, K.Raja
having office at Door No.21,
1st Floor, Raja Street, T.Nagar,
Chennai - 600 017. ... Petitioner

Vs.

1.The District Collector,
Pudukkottai District,
Pudukkottai.

2.The Revenue Divisional Officer,
Iluppur, Pudukottai District.

3.Isabella

4.Anita Britto

5.G.Ranson Thomas

6.L.Gnanaraj ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order dated 16.11.2022 in Na.Ka.No. 6254/2022/A4 on the file of the second respondent and the consequent order in Na.Ka.No.C6/E-408232/2022 dated 19.04.2023 on the file of the first respondent and quashing the same.

For Petitioner	: Mr.K.Jeyamohan
For R1 & R2	: Mr.R.Baskaran Additional Advocate General assisted by Mr.D.Ghandiraj Special Government Pleader
For R3 & R6	: Mr.S.Manuraj
For R4	: Mr.J.Jabez Sam Goodley
For R5	: Mr.G.Prabhu Rajadurai

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COMMON ORDER

By this common order, both these Writ Petitions are being disposed of.

2. W.P.(MD) No.11468 of 2023 has been filed by one G.Ranson Thomas, who is none other than the son of the 3rd and 5th Respondents [Isabella and L.Gnanaraj] and the brother of the 4th Respondent [Anita Britto].

3. In W.P.(MD) No.11468 of 2023, the Petitioner [G.Ranson Thomas] has challenged the Order dated 16.11.2022 passed by the 2nd Respondent [Revenue Divisional Officer] directing the Petitioner [G.Ranson Thomas] to pay a sum of Rs.1,75,00,000/- to his mother the 3rd Respondent [Isabella], failing which, the Settlement Deeds dated 16.04.2003 and 17.04.2003, registered as Document Nos.833/2003 and 834/2003, executed by the Petitioner's father the 5th Respondent [L.Gnanaraj] in favour of the Petitioner's sister the 4th Respondent [Anita Britto], settling the properties measuring an extent of 16.97 Acres [10 Acres + 6.97 Acres] and the subsequent Settlement Deed dated 13.04.2018, registered as Document No.1209/2018, executed by the 4th Respondent [Anita Britto] in favour of the Petitioner [G.Ranson Thomas], settling the entire extent of 16.97 Acres, were directed to be cancelled. It is also stated that a Rectification Deed dated 21.04.2018 had been executed.

4. In W.P.(MD) No.5010 of 2024, the Petitioner [M/s.Prime City Ventures Pvt. Ltd.] has also challenged the Order dated 19.04.2023 passed by the 1st Respondent [District Collector] in an appeal filed by the Petitioner's mother, the 3rd Respondent [Isabella], under Section 16 of the Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007, cancelling the Settlement Deeds dated 16.04.2003 and 17.04.2003, registered as Document Nos.833/2003 and 834/2003 executed by L.Gnanaraj the 6th Respondent in favour of his daughter namely Anita Britto the 4th Respondent and the subsequent deeds, namely, the Settlement Deed dated 13.04.2018, registered as Document No. 1209/2018, executed by the said Anita Britto the 4th Respondent in favour of her brother G.Ranson Thomas the 5th Respondent and the Rectification Deed dated 21.04.2018.

5. After the aforesaid Order dated 19.04.2023 was passed by the 1st Respondent [District Collector], G.Ranson Thomas, the Petitioner in W.P.(MD) No.11468 of 2023 transferred a portion of the properties, measuring an extent of 12.43 Acres [9.76 + 2.67 Acres] to M/s.Prime City Ventures Pvt. Ltd., the Petitioner in W.P.(MD) No.5010 of 2024, *vide*

Sale Deeds both dated 21.04.2023, registered as Document Nos. 3079/2023 and 3080/2023.

6. For the sake of clarity, the names and ranks of the parties in the respective Writ Petitions and the ranks by which they are to be referred to in this Order are set out below:

Sl. No.	***Name of the parties***	***Rank in W.P. (MD) No. 11468/23***	***Rank in W.P. (MD) No. 5010/25***	***Rank by which they are to be referred to in this order***
1	G.Ranson Thomas	Petitioner	5th Respondent	*Petitioner*
2	The District Collector	1st Respondent	1st Respondent	*First Respondent*
3	The Revenue Divisional Officer	2nd Respondent	2nd Respondent	*Second Respondent*
4	Isabella	3rd Respondent	3rd Respondent	*Third Respondent*
5	Anita Britto	4th Respondent	4th Respondent	*Fourth Respondent*
6	L.Gnanaraj	5th Respondent	6th Respondent	*Fifth Respondent*
7	M/s.Prime City Ventures Pvt. Ltd.	-	Petitioner	*Other petitioner (subsequent purchaser)*

7. W.P. (MD) No.11468 of 2023 was filed on **08.05.2023** while W.P. (MD) No.5010 of 2024 was filed on **28.02.2024**. Thus, it is clear that

both these Writ Petitions have been filed after G.Ranson Thomas, the Petitioner in W.P.(MD) No.11468 of 2023 has transferred the property in favour of M/s.Prime City Ventures Pvt. Ltd., the Petitioner in W.P.(MD) No.5010 of 2024 (subsequent purchaser) earlier on **21.04.2023.**

8. The Petitioner G.Ranson Thomas has not challenged the Order of the 2nd Respondent dated 16.11.2022 earlier. Instead, he has challenged the same in W.P.(MD) No.11468 of 2023 for the first time only after the 1st Respondent passed the Order dated 19.04.2023 cancelling the Settlement Deeds dated 16.04.2003 and 17.04.2003 executed by the 5th Respondent in favour of the 4th Respondent and the Settlement Deed dated 13.04.2018 executed by the 4th Respondent in favour of the Petitioner and the Rectification Deed dated 21.04.2018.

SUBMISSIONS ON BEHALF OF THE PETITIONER:-

9. In the present case, the Petitioner has raised an objection stating that although the settlements were executed by the 5th Respondent in favour of the 4th Respondent on 16.04.2003 and 17.04.2003 and thereafter by the 4th Respondent in favour of the Petitioner on 13.04.2018, the 5th Respondent (i.e. the father) has not invoked the jurisdiction of the 2nd

Respondent under the provisions of the said Act. It is the case of the Petitioner that instead, the 3rd Respondent (i.e., the mother) has approached the 2nd Respondent for relief under Section 23 of the Act.

10. It is submitted that in the proceedings before the 2nd Respondent, the case of the 3rd Respondent (i.e., the mother of the Petitioner) was that the Petitioner had deceived the family by obtaining Settlement Deed dated 13.04.2018, on the promise of paying a sum of Rs.5,00,00,000/- to the 3rd and 5th Respondents (i.e., the mother and father of the Petitioner) and had undertaken to discharge the outstanding loan of the 5th Respondent (i.e., the father of the Petitioner) but the Petitioner had failed to honour the said oral obligation, which preceded the execution of the Settlement Deed dated 13.04.2018 executed by the 4th Respondent in favour of the Petitioner.

11. Therefore, it is submitted that if any such obligation had been cast on the 4th Respondent (i.e., the sister of the Petitioner) under the parent Settlement Deeds dated 16.04.2003 and 17.04.2003 and if there was a breach thereof, it was open to the 3rd and 5th Respondents (i.e., the mother and father of the Petitioner) to contend that there had been a

breach of the obligation undertaken under the said Settlement Deeds and that the subsequent Settlement Deed dated 13.04.2018 executed by the 4th Respondent in favour of the Petitioner was amenable to sting under Section 23 of the Act.

12. That apart, it is submitted that the 3rd and 5th Respondents are not without means to sustain themselves in the evening of their lives, as they not only settled the properties and business in favour of the other siblings of the Petitioner but are also living comfortably in a five-bedroom bungalow in Trichy.

13. On a query as to whether the Petitioner was willing to abide by the conditional order of the 2nd Respondent (Revenue Divisional Officer) dated 16.11.2022, insofar as the payment of Rs.1.75 crores to the 3rd Respondent (i.e., the petitioner's mother) is concerned, the learned counsel for the Petitioner submits that the order was *ex facie* illegal. However, the Petitioner is willing to pay a sum of Rs.50,000/- per month to the 3rd and 5th Respondents (i.e., the Petitioner's parents), who are otherwise financially well-settled, to maintain themselves.

14. That apart, it is submitted that the Petitioner and 5th Respondent (i.e., the father of the Petitioner) were carrying on business and during the period between 2016 and 2022, the 5th Respondent had also drawn a sum of Rs.53,03,877/- for his personal use. It is further submitted that the 3rd and 5th Respondents, along with the 4th Respondent (i.e., the sister of the Petitioner), had purchased a property in Trichy in the name of the 4th Respondent's husband for a sum of Rs.1.75 crores, the market value of which is Rs.4 crores. It is also submitted that the 3rd and 5th Respondents are presently residing in the said house.

15. It is further submitted that apart from the above, the 3rd and 5th Respondents (i.e., the parents of the Petitioner) owned 30 acres of land at Karaikal, out of which 15 acres were settled by them in favour of one of the Petitioner's brothers and the remaining 15 acres stand in the name of the 3rd and 5th Respondents, which is worth about Rs.5 crores.

16. It is submitted that if it is the case of the 3rd Respondent (i.e., the mother of the Petitioner) that the Petitioner had deceived them and got the property settled in his favour, the same has to be established in the manner known to law before the Civil Court, as that is the proper forum

where the parties can examine and cross-examine each other in the course of trial.

17. It is submitted that the summary procedure prescribed under the provisions of the Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007 cannot be invoked where there are several disputed questions of fact or disputes regarding the circumstances surrounding the execution of a deed sought to be declared void under Section 23 of the Act. It is further submitted that the extraordinary power conferred on the second respondent (Revenue Divisional Officer), as the Tribunal under the provisions of the Act, is intended only to protect senior citizens who are without any means and are left without support to sustain themselves in the evening of their lives.

18. The learned counsel for the Petitioner drew attention to the object of the Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007 and referred to the decisions of the Hon'ble Supreme Court in **Sudesh Chhikara v. Ramti Devi**, (1981) 1 SCC 107 and **S.Vanitha v. Deputy Commissioner, Bengaluru Urban District**, (2021) 15 SCC 730.

19. In other words, the above submissions of the learned counsel for the Petitioner are summarised as follows:

i. The provisions of the Act would not apply to documents that were executed prior to the enactment of the Act.
ii. No obligation was cast on the daughter of the 3rd and 5th Respondents (i.e., the sister of the Petitioner), who in turn executed the Settlement Deed dated 13.04.2018 in favour of the Petitioner, to maintain the parents, i.e., the 3rd and 5th Respondents.
iii. The 2nd Respondent (Revenue Divisional Officer) exceeded his jurisdiction by invoking the power under Section 23 of the Act and by coming to the conclusion that the petitioner had cheated his parents, i.e., the third and fifth respondents.
iv. Not only the parents of the petitioner, i.e., the third and fifth respondents, are living comfortably in a five-bedroom palatial bungalow in Trichy but the petitioner is also willing to pay a sum of Rs.50,000/- per month to them for their maintenance.

20. The learned counsel for the other Petitioner (subsequent purchaser), i.e., the Petitioner in W.P.(MD) No.5010 of 2024, reiterates the submissions made by the learned counsel for the Petitioner in W.P.(MD) No.11468 of 2023. Additionally, he submits that the object of the

Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007 is only to protect senior citizens who are without any means to sustain themselves in the evening of their lives and that the provisions of the Act, particularly Section 23, are not intended to settle disputes between parties.

21. That apart, it is submitted that the Petitioner in W.P.(MD) No. 5010 of 2024 is a subsequent purchaser and therefore, the impugned orders are unsustainable and liable to be quashed.

ARGUMENTS ADVANCED BY THE 3RD AND 5TH RESPONDENTS:-

22. Defending the impugned orders, the learned counsel for the 3rd and 5th Respondents (i.e., the parents of the Petitioner) submits that the order of the 2nd Respondent (Revenue Divisional Officer) deserves to be confirmed, as on the strength of the statement of the parties, a fair conclusion was arrived at insofar as the facts surrounding the execution of the Settlement Deeds dated 16.04.2003 and 17.04.2003 by the 5th Respondent (i.e., the father of the Petitioner) in favour of the 4th Respondent (i.e., the sister of the Petitioner) and the Settlement Deed dated 13.04.2018 by the 4th Respondent in favour of the Petitioner.

23. Insofar as the objection that the 3rd Respondent had filed the petition instead of the 5th Respondent, who has executed the Settlement Deeds dated 16.04.2003 and 17.04.2003 in favour of the 4th Respondent, who in turn executed the Settlement Deed dated 13.04.2018 in favour of the Petitioner is concerned, a reference is made to Section 5(1) of the Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007, which incorporates 'beneficiaries'. It is therefore submitted that either of the parents, i.e., the father or the mother or any other person or organisation authorised by the settlor, would be competent to invoke the machinery under Section 5 of the Act for seeking relief under Section 23 of the Act.

24. That apart, it is submitted that the 4th Respondent has agreed to cancel the Settlement Deed as there has been a violation on the part of the Petitioner in fulfilling the obligation undertaken. It is further submitted that the property was gifted in the year 2003 *vide* Settlement Deeds dated 16.04.2003 and 17.04.2003 in favour of the 4th Respondent (i.e., the sister of the Petitioner and the daughter of the 3rd and 5th Respondents) by the 5th Respondent, as the said property was unencumbered and free from all encumbrances.

25. It is further submitted that the 5th Respondent had several other business concerns and properties, all of which were given to the other siblings. It is also submitted that the Settlement Deed executed in favour of the 4th Respondent by the 5th Respondent in the year 2003 was on the tacit condition that the daughter would take care of the medical expenses of the parents, i.e., the 3rd and 5th Respondents.

26. That apart, it is submitted that even though the property was given to the 4th Respondent, who was residing in the U.S., it was the 5th Respondent who developed the property by constructing a warehouse for the dealership business of ITC Limited, Trichy, along with a few residential units for the staff to maintain the warehouse.

27. It is further submitted that for developing the aforesaid property, the 5th Respondent had taken loans and borrowed amounts. It is submitted that they sustained huge losses and therefore, the parents, i.e., the 3rd and 5th Respondents, had requested the fourth respondent to pay a sum of Rs.5,00,00,000/- to them for their maintenance and another sum of Rs.5,00,00,000/- for discharging the loan incurred in connection with the

development of the property, by diverting funds from the other family businesses.

28. That apart, it is submitted that the Petitioner executed a Sale Deed in favour of the other Petitioner (subsequent purchaser) on 21.04.2023, even though the Settlement Deed executed by the 4th Respondent in favour of the Petitioner had already been declared null and void by the 1st Respondent *vide* the impugned order dated 19.04.2023. It is submitted that this reflects the contemptuous conduct of both the Petitioners.

DISCUSSION:-

29. I have considered the arguments advanced by the learned counsel for the petitioners and the learned counsel for the respondents.

30. When a statute imposes fresh liabilities, obligations, or disabilities, the presumption of prospective applies with full force. In contrast, for a statute, to indicate a retrospective operation, it must include the language that, "shall be deemed always to have meant."

31. Section 23 of the Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007 specifically states that where any senior citizen who, after the commencement of this Act, has by way of gift or otherwise, his property, subject to the condition that the transferee shall provide the basic amenities and basic physical needs to the transferor and such transferee refuses or fails to provide such amenities and physical needs, the said transfer of property shall be deemed to have been made by fraud or coercion or under undue influence and shall at the option of the transferor be declared void by the Tribunal.

32. Section 23 of the Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007 reads as follows:-

1. Where any senior citizen who, after the commencement of this Act, has by way of gift or otherwise, his property, subject to the condition that the transferee shall provide the basic amenities and basic physical needs to the transferor and such transferee refuses or fails to provide such amenities and physical needs, the said transfer of property shall be deemed to have been made by fraud or coercion or under undue influence and shall at the option ofthe transferor be declared void by the Tribunal.
2. Where any senior citizen has a right to receive maintenance out of an estate and such estate or part , thereof is transferred, the right to receive maintenance may be enforced against the transferee if the transferee has notice of the right, or if the transfer is gratuitous; but not against the transferee for

consideration and without notice of right.

3. If any senior citizen is incapable of enforcing the rights under sub-sections (1) and (2), action may be taken on his behalf by any of the organisation referred to in Explanation to sub-section (1) of section 5.

33. Thus, Section 23 of the Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007 is *prima facie* not retrospective. My views are also fortified by few decisions of the other Courts. I shall be referring to them in the ensuing paragraphs.

34. That apart, among the various principles of statutory interpretation, the presumption against retrospective application occupies a central position in ensuring legal certainty and fairness. It has been held that,unless a contrary intention is clearly expressed, legislation is presumed to operate prospectively only. The principle of retrospective operation of statutes is one that courts approach with caution.

35. Legislative practice itself demonstrates a recognition of the interpretive principles as observed by the Hon'ble Supreme Court in **Commissioner of Income Tax (CIT)** Vs. **Vatika Township Private Limited**, (2015) 1 SCC 1, the "Notes on Clauses" to the Finance Bill,

2002, clearly revealed that Parliament is cognizant of three distinct modes of legislative amendment:

> i. prospective amendments, which take effect from a specified future date;
> ii. retrospective amendments, which are expressly made operative from an anterior date; and
> iii. classificatory amendments, which by their very nature are deemed retrospective as they merely explain or declare what the law has always meant.

36. This classification underscores that retrospective effect is not left to speculation but must either be clearly stated or justified by the nature of the amendment itself.

37. That apart, a Legislation is not an ordinary piece of writing but a carefully structured instrument of governance. The general presumption in statutory interpretation is that laws are intended to operate prospectively unless a contrary intention is made explicit by the legislature. This flows from the maxim *lex prospicit non respicit* the law looks forward, not backward.

38. The rationale underlying these principles is fairness; individuals are entitled to conduct their affairs in reliance on the law as it stands at the time of their actions, without the risk that their settled rights

or obligations will later be disturbed. Retrospective legislation disrupts this certainty and can unsettle settled expectations.

39. In this connection, reference is made to decision of this court in the following cases; **CIT** Vs. **Vatika Township (P) Ltd.,** (2015) 1 SCC 1, **Charanjit Singh Ahluwalia** Vs. **Union of India**, 2023 SCC OnLine Del 2730, **Human Rights and Social Welfare Forum** Vs. **Union of India and Ors**. (08.11.2021 - KERHC): MANU/KE/3497/2021 and **R.Sakunthala** Vs. **The District Registrar (Administration), Tirunelveli and Ors**. (02.03.2023 - MADHC): MANU/TN/2920/2023.

40. In **CIT** Vs. **Vatika Township Pvt. Ltd.** (supra), the Supreme Court reiterated that legislation creating a new liability or obligation should not be applied retrospectively unless expressly provided for. In **Govind Das** Vs. **Income Tax Officer & Anr.,** MANU/SC/0248/1975: 1976 (1) SCC 906, the Court observed that retrospective operation should not be given to a statute unless its language expressly provides for it or necessarily requires it. The Court further emphasized that statutes should not be construed so as to take away or impair existing rights or to impose new obligations unless the legislative intent is unmistakably clear.

41. The Hon'ble Supreme Court in **Commissioner of Income Tax v. Essar Teleholdings Limited,** MANU/SC/0057/2018: (2018) 3 SCC 253 held that although the Legislature has plenary powers to enact laws with either prospective or retrospective operation, the presumption of prospectivity applies unless a contrary intention is explicitly stated or necessarily implied. The Court referred to the maxim *nova constitutio futuris formam imponere debet non praeteritis*, which translates to the principle that a new law ought to regulate future conduct rather than past transactions.

42. Under the Section 5 of the Tamil Nadu General Clauses Act, 1981 stated as follows:

> ***"5. Commencement of future Acts.***
> *(1) Where any Act to which this Chapter applies is not expressed to come into operation, on a particular day, then, it shall come into operation, on the day on which the assent thereto of the Governor, the Governor-General or the President, as the case may require, is first published in the Official Gazette.*
> *(2) In every such Act, the date of such publication as aforesaid shall be printed either above or below the title of the Act and shall form part of the Act."*

43. The question of whether Section 23 of the Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007 operates

retrospectively has also been examined by the Courts. Judicial interpretation has made it clear that the provision is prospective in nature. Section 23(1) empowers the Tribunal to declare a transfer void if the transferee fails to provide basic amenities and physical needs to the transferor, or where the deed was vitiated by fraud, coercion, or undue influence.

44. A decision of a Full Bench of the Kerala High Court in **Subhashini** Vs. **District Collector** [2020 (5) KLT 533 (FB)], has also clarified that the operation of this provision is confined only to transfers executed after the commencement of the Act. It observed that deeds executed prior to the Act were protected so as to avoid unsettling vested rights and to prevent potential family disputes that might arise from disturbing earlier transactions.

45. The Legislature, while enacting the provision, sought to protect the interests and welfare of senior citizens without disturbing the rights already vested in transferees before the Act came into force. This demonstrates a conscious legislative balance between advancing welfare objectives and safeguarding vested legal rights.

46. The Full Bench of the Kerala High Court has emphasized that Section 23(1) requires the condition relating to the transferee's obligation to be expressly incorporated in the deed itself. This requirement is a jurisdictional fact and cannot be presumed or implied from circumstances surrounding earlier transactions. To hold otherwise would unsettle vested rights created under deeds executed before the Act came into force.

47. The statutory scheme, particularly the publicity measures envisaged under Section 21, further reinforces that the provision was designed to regulate future transfers, ensuring that senior citizens are adequately informed of the necessity of including such recitals.

48. It is therefore well established that Section 23 does not apply retrospectively. Only transfers made after the commencement of the Act, and containing the requisite express condition, fall within the scope of the Tribunal's jurisdiction under this provision.

49. Therefore, the argument of the Petitioner that, in terms of the decision of this Court in **S.Neelavathi** Vs. **District Magistrate-cum-District Collector and Others**, dated 09.07.2018, rendered in W.P.No.

3888 of 2018, the provisions of the Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007 would not apply to a settlement or gift deed executed prior to the enactment of the said Act has to be accepted. In Paragraph Nos. 3 and 4 of the said Order dated 09.07.2018 is reproduced below:-

> "*3. Learned counsel for the petitioner placing reliance on the G.O.Ms.No.139, Social Welfare and Nutritious Meal Programme (SW6) Department, dated 29.09.2008, submitted that in exercise of the powers conferred by Sub-section (3) of Section 1 of the Maintenance and Welfare of Parents and Senior Citizens Act, 2007 (Central Act 56 of 2007), the Governor of Tamil Nadu appointed the 29th September, 2008, the date on which the said Act has come into force in the State of Tamil Nadu. The said Notification was also published in the Tamil Nadu Government Gazette. For better understanding, relevant portion of the said G.O. is hereby extracted below:*
>
> *In exercise of the powers conferred by sub-section (3) of Section 1 of the Maintenance and Welfare of Parents and Senior Citizens Act, 2007 (Central Act 56 of 2007), the Governor of Tamil Nadu thereby appoints the 29th September, 2008, as the date on which the said Act shall come into force in the State of Tamil Nadu.*
>
> *4. In view of the above said G.O., I do not find any merit in the impugned order passed by the second respondent dated 02.05.2017 quashing the settlement deed dated 08.02.2008 entered by the fourth respondent in favour of the petitioner on the ground that the petitioner has failed to take care of her mother/fourth respondent as per the said Act, for, as could be seen from the above said G.O., the Act itself has come into*

> *force only with effect from 29.09.2008. Thus, on this score, the impugned orders are liable to be set aside and accordingly, they are set aside. In any event, this Court hereby directs the parties to agitate the issue before the competent Civil Court, if they are so advised.*"

50. The first two Settlement Deeds are dated 16.04.2003 and 17.04.2003. They were executed prior to the enactment of the Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007. The third Settlement Deed was executed on 13.04.2018, followed by a Rectification Deed dated 21.04.2018, after the enactment of the said Act.

51. In the present case, it has been stated that the property measuring an extent of 16.97 acres in S.No.123/3, situated in Mathur Village and Taluk, Pudukottai District originally stood in the name of the Petitioner's grandmother Mrs.Santhana Mariammal (the mother of the fifth respondent, i.e., the petitioner's father). It was settled by her in favour of the 5th Respondent vide Settlement Deed dated 10.10.2002.

52. This property was later settled in favour of the 4th Respondent (i.e., the sister of the Petitioner) by the 5th Respondent *vide* Settlement

Deeds dated 16.04.2003 and 17.04.2003 registered as Document Nos. 833/2003 and 834/2003. It was subsequently transferred under Settlement Deed (தான செட்டில்மெண்ட் பத்திரம்) dated 13.04.2018 registered as Document No.1209/2018. The value of the said property in the above-mentioned deeds is set out hereunder:

Sl. No.	Date of the Deed	Extent of the Property	Value of the property
1	16.04.2003	10.00 Acre	Rs.75,000/-
	17.04.2003	6.97 Acre	Rs.52,275/-
2	13.04.2018	16.97 Acre	*Rs.12,81,15,129/-
3	21.04.2023	9.76 Acre	Rs.4,42,89,960
	21.04.2023	2.67 Acre	Rs.1,20,79,080

(* Rs.12,44,15,129/- for land and Rs.37,00,000/- for building)

53. Thus, it is discernible from the documents filed by the Petitioner that there is no doubt that after the Settlement Deeds dated 16.04.2003 and 17.04.2003 executed by the 5th Respondent (i.e., the

Petitioner's father) in favour of the 4th Respondent (i.e., the Petitioner's sister), the said property was developed by the 5th Respondent, perhaps along with the Petitioner, as they were in business together.

54. However, it is stated that on account of the said business operations, they appear to have sustained losses. Therefore, the 5th Respondent wanted the 4th Respondent (i.e., the sister of the Petitioner) to pay a sum of Rs.5,00,00,000/- towards discharge of outstanding loans and another sum of Rs.5,00,00,000/- towards meeting the needs of the 3rd and 5th Respondents i.e., the parents.

55. Since the 4th Respondent (i.e., the sister of the petitioner) was unable to pay the said amounts, it is the case of the 5th Respondent that he persuaded the 4th Respondent to execute the Settlement Deed in favour of the Petitioner who had accordingly, executed the Settlement Deed dated 13.04.2018 in favour of the Petitioner.

56. If the decision of this Court in ***S.Neelavathi*** case referred to *supra* is applied, the subsequent transfer by the 4th Respondent in favour of the Petitioner, whether by way of gift deed, settlement deed or sale, cannot be interfered with, as the rights are crystallised. Further, there is

conveyance in the form of Gift or otherwise before the cut off date under Section 23 of the Act, be questioned.

57. Therefore, to this extent, the impugned order of the 2nd Respondent, mandatory cancellation of the Settlement Deeds dated 16.04.2003 and 17.04.2003, executed by the 5th Respondent in favour of the 4th Respondent is liable to be quashed. Consequently, there is no question of cancellation of the subsequent Settlement Deed dated 13.04.2018 by the 4th Respondent to the Petitioner under Section 23 of the Act. Further, the 4th Respondent is not a senior citizen.

58. Though there are divergent views in the context of Section 23 of the Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007, the Hon'ble Supreme Court has repeatedly held that where a gift deed does not contain a clause casting an obligation on the donee to maintain the donor, the gift deed cannot be declared void under Section 23 of the said Act.

59. The Hon'ble Supreme Court in **Urmila Dixit** Vs. **Sunil Sharan Dixit and others**,(2025) 2 SCC 787, has taken note of the object

behind enactment of the Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007 and has made certain observations widening the scope of Section 23 of the said Act. Relevant paragraphs from the Judgment in **Urmila Dixit** case referred to *supra* are reproduced below:

> *"**24.** Before parting with the case at hand, we must clarify the observations made vide the impugned order [Sunil Sharan Dixit v. Urmila Dixit, 2022 SCC OnLine MP 3776] qua the competency of the Tribunal to hand over possession of the property. In S. Vanitha [S. Vanitha v. Commr., (2021) 15 SCC 730] , this Court observed that Tribunals under the Act may order eviction if it is necessary and expedient to ensure the protection of the senior citizen. Therefore, it cannot be said that the Tribunals constituted under the Act, while exercising jurisdiction under Section 23, cannot order possession to be transferred. This would defeat the purpose and object of the Act, which is to provide speedy, simple and inexpensive remedies for the elderly.*
>
> ***25.** Another observation of the High Court that must be clarified, is Section 23 being a stand-alone provision of the Act. In our considered view, the relief available to senior citizens under Section 23 is intrinsically linked with the Statement of Objects and Reasons of the Act, that elderly citizens of our country, in some cases, are not being looked after. It is directly in furtherance of the objectives of the Act and empowers senior citizens to secure their rights promptly when they transfer a property subject to the condition of being maintained by the transferee.*

> ***26.*** *In view of the above, the impugned judgment and order [Sunil Sharan Dixit v. Urmila Dixit, 2022 SCC OnLine MP 3776] with the particulars as described in para 1 of this judgment, is set aside. Consequently, the gift deed dated 7-9-2019 is quashed. In the attending facts and circumstances of this case, the appeal is allowed. Possession of the premises shall be restored to the appellant by 28-2-2025.*
>
> ***27.*** *The Registry is directed to communicate this judgment to the authorities concerned of the State of Madhya Pradesh who shall ensure compliance. Pending applications, if any, shall stand disposed of.*"

60. Based on the above decision of the Hon'ble Supreme Court in **Urmila Dixit** case referred to *supra*, at least three decisions have been rendered by the Division Bench of this Court, wherein it has been held that even in the absence of a clause prescribing an obligation on the donee to maintain the donor, the gift deed can be declared void under Section 23 of the said Act. Details of three decisions of the Division Bench are given below:

i. **S.Mala** Vs. **District Arbitrator & District Collector and Others**, 2025 SCC OnLine Mad 1764 : (2025) 2 CTC 373.

ii. **S.Rajan** Vs. **S.Srinivasan and others**, dated 01.04.2025, rendered in W.A.No.3178 of 2024 [2025:MHC:849].

iii. **Easwaramoorthy** Vs. **Paranthaman**, 2025 SCC OnLine Mad 2483.

61. However, a contra view has been taken by a learned Single Judge of this Court in **Karuppan** Vs. **District Magistrate-cum-District Collector, Appellate Tribunal under the Maintenance and Welfare of Parents and Senior Citizens Act and Ors**, 2025 SCC Online Mad 2826.

62. This Court in **T.Pandiselvi** Vs. **The Revenue Divisional Officer-cum-Executive Magistrate** in W.P.(MD) No.26973 of 2023 vide Order 14.08.2025 - Neutral Citation – 2025:MHC:2038, had an occasion to re-examine the scope of Section 23 of the Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007 in detail recently in the light of the definition of '**gift**' in Section 122 of the Transfer of Property Act, 1882 and the definition of '**settlement**' in Section 2(24) of the Indian Stamp Act, 1899 and also in the light of the stamp duty payable on a Gift Deed at Serial No.33 of Schedule I to the Indian Stamp Act, 1899 and concessional stamp duty payable on a Settlement Deed at Serial No. 58 of Schedule I to the said Act.

63. In **T.Pandiselvi** case referred to *supra*, it was held that in the case of a '**settlement**' under a Settlement Deed, the obligation to maintain the settlor is implicit or any person on behalf of the settlor by the settlee as

is evident from a reading of the definition of 'settlement' in Section 2(24) of the Indian Stamp Act, 1899. For the sake of clarity, the respective definitions are reproduced below:

Gift	Settlement
Section 122 of the Transfer of Property Act, 1882	Section 2(24) of the Indian Stamp Act, 1899
122. "Gift" defined.- "Gift" is the transfer of certain existing moveable or immoveable property made voluntarily and without consideration, by one person, called the donor, to another, called the donee, and accepted by or on behalf of the donee. **Acceptance when to be made.-** Such acceptance must be made during the lifetime of the donor and while he is still capable of giving. If the donee dies before acceptance, the gift is void.	**2. Definitions. -** In this Act, unless there is something repugnant in the subject or context, - (1) ..... (24) "**Settlement**". - "settlement" means any non-testamentary disposition, in writing, of moveable or immovable property made - (a) in consideration of marriage, (b) for the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or (c) for any religious or charitable purpose: and includes an agreement in writing to make such a disposition and, where any such disposition has not been made in writing, any instrument recording, whether by way of declaration trust or otherwise, the terms of any such disposition.

64. Relevant paragraphs in **T.Pandiselvi** case referred to *supra* are reproduced below:

> *"82. There is an element of 'gift' in every 'settlement'. However, there is a subtle difference between 'gift' and 'settlement'. In the case of a 'settlement', there is an element of consideration, which need necessarily not be in monetary terms.*
>
> *83. The definition of "settlement" in Section 2(24) of the Indian Stamp Act, 1899 can be understood as follows:-*
>
> *Settlement is non-testamentary disposition, in writing, of movable or immovable property made for the following purposes:*

(a)	*(b)*	*(c)*
in consideration of marriage	*i. for the purpose of distributing property of the settler among his family,* *ii. for the purpose of distributing property of the settler among those for whom he desires to provide, and* *iii. for the purpose of providing for some person dependent on him*	*for any religious or charitable purpose*

84. The definition of 'settlement' in Section 2(24) of the Indian Stamp Act, 1899 includes an agreement in writing to make such a disposition and where any such disposition has not been made in writing, any instrument recording, whether by way of declaration trust or otherwise, the terms of any such disposition is also a 'settlement'.

.....

88. Thus, as mentioned above, there is a subtle difference between 'gift simpliciter' and 'settlement'. The definition of 'settlement' in Section 2(24) of the Indian Stamp Act, 1899 makes it clear that it is a non-testamentary deposition in writing of movable or immovable property. As per the definition, it can be in consideration of marriage. It can also be for the purpose of distributing property of the settlor among his/her family.

89. Normally, in the case of Settlement Deed, the settlor has surplus property and therefore decides to settle the property in favour of the settlee or where the settlor wants to avoid uncertainty which is normally associated with a "Will", which is a form of testamentary disposition of property insofar as the creation of the interest in favour of the legatee.

90. A settlement deed is also executed to distribute properties among those for whom the settlor desires to provide or for the benefit of some persons who are dependent on him.

91. There are no indications that the 6th Respondent was endowed with any surplus property to make a gift simpliciter or settle the property for any of the purposes stipulated in the definition of 'settlement' in Section

2(24) of the Indian Stamp Act, 1899.

92. This aspect has to be considered. This has not been considered in any of the decisions of the Courts rendered so far in the context of Section 23 of the Maintenance and Welfare of Parents and Senior Citizens Act, 2007. The Courts including the Hon'ble Supreme Court have treated 'gift' and 'settlement' on par with each other without reference to subtle distinction between two as indicated above.

93. It has to be also emphasised that the scope of the operation of Section 23 of the Maintenance and Welfare of Parents and Senior Citizens Act, 2007 is wide. It not only deals with a "gift" simpliciter coupled with an 'obligation' but also with other forms of transfer, as the expression used in Section 23 of the Act is "by way of gift" or "otherwise"."

65. This Court has also taken note of the decision of the Hon'ble Supreme Court in **N.P.Saseendran** Vs. **N.P.Ponnamma and others**, 2025 SCC OnLine SC 626, wherein it has been stated that there is subtle difference between a '**gift**' and a '**settlement**'.

66. This aspect has not been considered by the Hon'ble Supreme Court in the various decisions rendered in the context of Section 23 of the Maintenance and Welfare of Parents and Senior Citizens (MWPSC) Act, 2007 although they have been considered independently.

67. Therefore, although Court would be inclined to follow the decision in **T.Pandiselvi** case referred to *supra*, as there is a distinction between a '**gift**' and a '**settlement**', the ratio cannot be applied in view of the reasons stated in Paragraph 56 and Paragraph 57 of this order.

68. Suffice to state that a 'Settlement Deed' can be declared void at the option of the settlor if the settlor is a senior citizen who has settled the property after the cut-off date under Section 23 of the said Act where such a Senior Citizen is left without any support from the settlee in the evening of his/her or their life.

69. The order of the 2nd Respondent has however delved into uncharted territory, which only a civil Court is empowered to cancel the Settlement Deed dated 13.04.2018 executed by the 4th Respondent on account of the alleged deception of the Petitioner.

70. The conclusion of the 2nd Respondent that there was deception played by the Petitioner and that the Petitioner had breached the oral obligation, which was the underlying reason for execution of the

Settlement Deed dated 13.04.2018 by the 4th Respondent (i.e., the sister of the Petitioner), it cannot be decided by the 2nd respondent under the Act.

71. To establish that there was a breach of the oral obligation/alleged deception played by the Petitioner in the execution of Settlement Deed dated 13.04.2018 in favour of the Petitioner by the 4th Respondent, the 3rd, 4th and 5th Respondents at best can have the same redressal before a civil Court.

72. Therefore, the 4th Respondent as also the 3rd and 5th Respondents can file a civil suit to declare the Settlement Deed dated 13.04.2018 was sham, nominal, null and void and or vitiated by fraud. Since the petitioner did not challenge the order dated 16.11.2022 of the 2nd Respondent (Revenue Divisional Officer) earlier and waited till the order dated 19.04.2023 was passed by the 1st Respondent (District Collector), the petitioner cannot challenge that portion of the order dated 16.11.2022 of the 2nd Respondent (Revenue Divisional Officer) insofar as it seeks to direct the petitioner to pay a sum of Rs.1.75 crores to the 3rd Respondent (i.e., the mother of the Petitioner).

73. As far as the challenge to the cancellation of the Settlement Deeds dated 16.04.2003 and 17.04.2003 executed by the 5th Respondent (i.e., the father of the Petitioner) in favour of the 4th Respondent (i.e., the sister of the Petitioner) and the subsequent Settlement Deed dated 13.04.2018 executed by the fourth respondent in favour of the Petitioner, by the first respondent (District Collector) vide the impugned order dated 19.04.2023 is concerned, it is for the 3rd to 5th Respondents to file a suit seeking a declaration that the Settlement Deed dated 13.04.2018, which was executed by the 4th Respondent in favour of the Petitioner in W.P.(MD) No.11468 of 2023 is sham, nominal, null and void and vitiated by fraud.

74. A composite challenge to both the Orders dated 16.11.2022 and 19.04.2023 of the 2nd Respondent and the 1st Respondent impugned in W.P.(MD) No.11468 of 2023 for the first time, after the order dated 19.04.2023 of the 1st Respondent (District Collector) was passed cannot be countenanced and is therefore liable to be rejected as the petitioner has acquiesced into it.

75. Therefore, the arguments of the Petitioner that the 2nd Respondent (Revenue Divisional Officer) had exceeded his jurisdiction by passing the conditional order dated 16.11.2022 directing the Petitioner to pay Rs.1.75 Crores to the 3rd Respondent (i.e., the mother of the Petitioner) failing which the Settlement Deed dated 13.04.2018 was to be cancelled, cannot be quashed insofar as the above direction warrants the Petitioner to pay a sum of Rs.1.75 crores to the 3rd Respondent (i.e., the mother of the Petitioner).

76. That apart, only after the order was passed by the 1st Respondent (District Collector), the Petitioner in W.P.(MD) No.11468 of 2023 effected sale in favour of the Petitioner in W.P.(MD) No.5010 of 2024 for a lesser value. The value of the property via., Settlement Deed dated 13.04.2018 is Rs.12,81,15,129/- whereas the value of the same property at the time of execution of Sale Deeds dated 21.04.2023 in favour of the Petitioner in W.P.(MD) No.5010 of 2024, a sum of Rs. 4,42,89,960/- and Rs.1,20,79,080/- (Totally, Rs.5,63,69,040/-). It *prima facie* shows that the said Sale Deeds were not *bona fide*.

77. Therefore, challenge to order dated 16.11.2022 of the 2nd Respondent (Revenue Divisional Officer) which now stands merged with the order dated 19.04.2023 of the 1st Respondent (District Collector) has to fail on account of acquiescence to the extent of payment of Rs.1.75 crores to the 3rd Respondent (i.e., the mother of the Petitioner).

78. In the result, the direction issued to the Petitioner in W.P.(MD) No.11468 of 2023 to pay a sum of Rs.1.75 Crores to the 3rd Respondent (i.e., the mother of the said Petitioner) in the order of the 2nd Respondent (Revenue Divisional Officer) dated 16.11.2022 is sustained and to that extent, the said Writ Petition is partly dismissed.

79. In case the Settlement Deed dated 13.04.2018 executed by the 4th Respondent in favour of the Petitioner in W.P.(MD) No.11468 of 2023, is eventually declared sham, nominal, null and void, and/or vitiated by fraud, the consequences will follow on the subsequent sale made by the Petitioner in W.P.(MD) No.11468 of 2023 in favour of the Petitioner in W.P.(MD) No.5010 of 2024 applying the principles of *lis pendens*.

80. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, the connected Miscellaneous Petitions are closed.

29.08.2025

JEN / arb

Index : Yes
Internet : Yes
Neutral Citation : Yes
Speaking Order

To

1.The District Collector,
Pudukkottai District,
Pudukkottai.

2.The Revenue Divisional Officer,
Iluppur, Pudukottai District.

C.SARAVANAN, J.

JEN / arb

Pre-Delivery Common Order made
in
W.P.(MD) Nos.11468 of 2023 & 5010 of 2024
and
W.M.P.(MD) Nos.9956 & 9957 of 2023
and 4796 & 4797 of 2024

29.08.2025