IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved On: 30.04.2026	Delivered On: 02.06.2026

CORAM

THE HONOURABLE DR JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MR. JUSTICE SHAMIM AHMED

W.P.No.14073 of 2004
& W.M.P.No.16589 of 2004

K. Abathasagayam,
Son of G.Krishnaswamy,
No.5/17, Middle Street, Mudikondan,
Thiruvarur District 609 502. … Petitioner

vs.

1. The State of Tamil Nadu,
Rep. By the Secretary to Government,
Revenue Department, Fort St. George,
Chennai – 600 009.

2. The Director of Land Reforms,
Chepauk, Chennai – 600 005.

3. Authorised Officer and Assistant Commissioner of Land Reforms,
Mayuranathar Keezhaveethi,
Mayiladuthurai – 609 001. … Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, to issue writ of Certiorarified Mandamus calling for the records of the Special Revision Petition No.5/2000, on the file of the Tamil Nadu Land Reforms Special Appellate Tribunal and quash the same as illegal and unconstitutional, consequentially set aside the proceedings of the 3rd respondent in R.C.No.MRI/164/17/70/NNL/A6, dated 28.04.2004.

Prayer amended as per order dated 27.07.2018 by MVMJ in W.M.P.No.2244/2018 in W.P.No.14073 of 2004.

For Petitioner : Mr.V.K.Vijayaragavan

For Respondents : Mr.D.Ravichandar,
Special Government Pleader, for R1 & R2
: Tribunal, for R3

ORDER

The Writ Petitioner is the grandson of Late Gurumoorthy Iyer. Proceedings under the provisions of the Tamil Nadu Land Reforms (Fixation of ceiling on Land) Act, 58 of 1961, as amended by Act 17 of 1970, was initiated by the Settlement Officer on being prima facie satisfied that, as on 15.02.1970, the said Gurumoorthy Iyer holding acquirable surplus land.

2. The nature and extent of land identified as owned by the said late Gurumoorthy Iyer are as below:-

Village	Dry Land	Wet Land	Total
Mudikondan	32.35 acres	0.69 acres	33.04 acres
Alangadu	0.11 acres	0.12 acres	0.24 acres
Samudhaya lands	3.80 acres	5.16 acres	8.96 acres

3. The return in Form No. 2 filed by the landowner and the revenue records were verified by the Authorised Officer, positively considered the claim of the landowner to exclude 17.96 acres of land settled to his wife Janakiammal and his daughter-in-law, Thiyu Ammal, under deeds dated 01.01.1970 and 01.02.1970 respectively. However, the Authorised Officer rejected his claim to exclude the share of Gurumoorthy Iyer in the Samudhaya land, it being a patta land and the kist was being paid by him. The proceedings of the Authorised Officer in MRI/16G/17-70, dated 13.09.1979 under Section 9(2)(b) of the Act, concluded as below:-

> *"It is seen from the report of the Special Deputy Tahsildar and the Karnam of Mudikondan that the land owner is paying kist etc., regularly for the entire extent of 8.96 acres of Samudayam lands. Therefore the land owner is the owner of the above lands with reference to Section 3(33)(a)(i) of T.N.L.R Act and the above lands are ordered to be included in the holdings of the land owner and kept in the retainable extent with reference to Section 10(4) proviso.*
>
> *As detailed the net holding of the land owner is 19.67 std of and he is eligible to hold 15 std.acre. He is requested to furnish the details of Survey number for the surplus extent of 4.57 std acres within 10 days from the date of receipt of this order failing which the surplus lands will be determined under Section 10(3) of the Act and further action will be taken."*

4. As against the proceedings of the Authorised Officer, Gurumoorthy Iyer preferred an appeal under Section 78 of the Act before the Tribunal, headed by the District Revenue Officer, challenging the inclusion of Samudhaya land along with the personal land held by the landowner to determine the surplus.

5. Pending appeal, Gurumoorthy Iyer died. His wife and son got impleaded and contested the appeal. The appeal was dismissed with the following observations:

> "*Admittedly it is not the case of the appellant that he did not owned any share in the Samuthayam lands. As far as the title to the property in question he is the owner of an extent of 3.80 Ac. of wet lands and 5.16 Ac. of dry lands in this Samuthayam lands. Though the lands are owned in common with other persons and in common enjoyment and common management the right of the appellant for partitioning his proportionate share can not be denied or objected by anyone. In as much as the appellant is the owner of the Samuthayam Lands, including his proportionate share interest along with his holdings for determining the total extent of lands.*
>
> *It is, however, contended by the learned counsel for the petitioner that the petitioner should be given an opportunity to surrender the Samuthayam land is surplus land. The proceedings disclosed that the stage for*

exercising option for surrender of land and retention of the land has not yet been reached. At the stage when the petitioner will be called upon to exercise the option, it would be open to him, which land he will surrender as surplus land. If he desires to surrender his share in the Samuthayam land, it will be for the authorities to decide whether under the Act such land can be surrendered as surplus land.

In the view which I have taken, the revision petition is dismissed. There will be no order as to costs."

6. As against the dismissal of the appeal, the revision petition under Section 115 of the Code of Civil Procedure read with Section 83 of the Tamil Nadu Land Reforms Act, was filed in the High Court. The said C.R.P.No.801 of 1983 disposed by the High Court on 25.07.1986.

7. The plea of the landowners that the Samudhaya land held by them should not be taken into account for determining surplus land was rejected by the High Court, with an observation that the landowner is vested with the option to choose which land to be surrendered and which land to be retained. If the landowners desire to surrender their share in the Samudhaya land, it will be for the authorities to decide whether, under the Act, such land can be surrendered as surplus land.

8. Thereafter, the draft statement under Section 10(1) of the Act published in the Government Gazette dated 27.03.1991, wherein 4.44 acres of wet land in S.No:233/5 and 0.23 acres of wet land in S.No.236/3 (Part) of Mudikonadan Village, totally 4.69 standard acres of land, declared as surplus.

9. While fact being so, a suo motu revision was filed by the Director of Land Reforms to set aside the order of the Authorised Officer, Mayiladuthurai, passed in MR.I/16(G)/17-70, dated 13.09.1979. The suo motu revision petition was filed when the matter was at the stage of Section 10(1) of the Act. Pursuant to the objections filed by the legal heirs of Gurumoorthy Iyer with regard to the draft statement published in the Government Gazette on 27.03.1991, the Director of Land Reforms, on scrutiny the documents found that the Authorised Officer (Land Reforms), Mayiladuthurai had wrongly excluded 17.96 acres of land covered under the two settlement deeds executed in favour of the wife and daughter-in-law of the deceased landowner, Gurumoorthy Iyer. The said exclusion is incorrect since the registration of the settlement deeds was subsequent to the date of the Act came into force and the old stamp papers upon which the settlement deeds were written had not purchased by the parties to the deeds and not of recent origin. Apparently, these documents were antedated and got registered only after the Act came into force. The manner in which stamp papers of other persons used to record the settlement exposes the dubious nature of the deeds created to defeat the purpose of the Act.

10. The Suo Motu Revision Petition was entertained by the Tamil Nadu Land Reforms (Special Appellate Tribunal). On examining the grounds raised in the revision and the objections of the landowners, the following points were framed for determination.

> *1) Whether this Revision Petition is barred by limitation?*
>
> *2) Whether the petitioner is estopped from contending that the settlement deeds dated 01.01.1970 executed in favour of Janaki Ammal and registered on 16.04.1970 and also the settlement deed dated 01.02.1970 executed in favour of the 5th Respondent by name Thaiyu Ammal and registered on 07.05.1970 were executed to defeat any of the provisions of this Act and if so, whether they are void in law?*
>
> *3) Whether the order of the Authorised Officer of Land Reforms at Mayiladuthurai dated 13.09.1979 is liable to be set aside?*
>
> *4) To what relief is the petitioner entitled?*

11. The primary objection by the landowners that suo motu revision is barred by limitation was negatived by the Tribunal, since there is no time limit is prescribed under the Act for filing suo motu revision. Considering the litigation pending, the delay found not extraordinary. It held the suo motu revision been filed within reasonable time. With respect to the alleged transfer of substantial extent of land under the two settlement deeds, the Tribunal, considering Section 22 of the Act and held that these two transactions in fact created to defeat the provisions of this Act and had taken place between 15.02.1970 to 02.10.1970. Whether the transaction is bonafide or not, since it is created to defeat the provisions of the Act, it is void under law.

12. In support of its decision, the Tribunal relied upon the judgment of the Hon'ble Supreme Court in case of ***Authorised Officer, Thanjavur and another V.S.Naganatha Ayyar*** *reported in* ***AIR 1979 SC 1487***. In addition to, reliance was placed on an unreported judgment of the Madras High Court rendered in C.R.P.No.2706 of 1979, dated 06.07.1981. The Tribunal has also taken note of the subsequent amendment to Section 22(2) of the Act, which has been given retrospective effect from 06.04.1960.

13. The Tribunal set aside the order of the Authorised Officer 13.09.1970 and remanded the matter back to the Authorised Officer for fresh disposal in accordance with law. As a consequence, on 28.04.2004, the Authorised Officer, Mayiladuthurai, passed the order under impugned after giving due opportunity to the parties concerned.

14. The two suspicious transactions; one in favour of Jayalakshmi, wife of Gurumoorthy Iyer and another in favour of Thaiyu Ammal, daughter-in-law of Gurumoorthy were examined by the Authorised Officer and the order was passed as under:

> *"In the first transaction, the stamp papers purchased in the name of Jayalakshmi about 10 years age, have been used. Further in the second transaction the stamp paper purchased in the name of Theether Hussain Sahib on 31.01.1970 at Madras had been used at Mudikondan of Thanjavur District on the very next day. If the execution of both the transactions really taken place on the dates indicated in the deeds, the land owner could have purchased sufficient stamp papers for required value. The manner in which the other's stamp papers were used goes to show the dubious nature of the execution of the deeds. Therefore, on the verification of the stamp papers*

used in the documents, it is found that the stamp papers were purchased in the name of third persons in different places thoroughly not connected to the parties to the transaction. The transaction attracted the judgement of the High Court, Madras in C.R.P.No.2706/1979, dated 06.07.1981. This proves doubt that the alleged settlement deeds were created with a malafide intention. It is also accepted fact that the stamp papers were purchased at different places on different names, which led to suspicious about the correctness of the claim that the settlements were executed on 01.01.1970 and 01.02.1970 and registered on 16.04.1970 and 07.05.1970 respectively.

In the above circumstances, as per the Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act, 1961 as amended by the Tamil Nadu Reforms (Fixation of Ceiling on Land) Second Amendment Act, transaction effected through the documents are void and ordered that the extent noted in the schedule below are ordered to be included in the holdings of the land owner for the purposes of determination of his holding as on 15.02.1970.

Name of the District : Nagapattinam.
Name of the Taluk : Nannilam.
Name of the Village : Mudikondan

Sl.No.	Extent Transferred	Name of the Transferer	Name of the Transferee	Document No and Dated
232/2	0.91	K. Gurumoorthy Iyer	Janaki Ammal	594/ 16.04.1970
232/5	4.93			
237/7	1.26			
232/8	1.17			
246/3	2.55			
277/2	0.95			
	11.77			
231/1	4.09	K. Gurumoorthy Iyer	Tmt.Thaiyu Ammal/ W/o. Krishnasamy	766 / 07.05.1970
251/3	2.10			
	6.19			

The total holdings of the landowner are determined as follows:-

		Ordinary Acres	Standard acres
1. Holdings arrived as per order under Section 9(2)(b) of the Act dated 13.09.1979.		24.28	19.690
<u>Add:</u> Extent transferred to his wife and daughter in law covered by Section 22 of the Act		17.96	14.960
	11.77		
	6.19		
	17.96		
Total Holdings as on 15.02.1970		42.24	34.650
Ceiling area admissible			15.000
		Surplus	19.650

> *I hereby order that an extent of 19.650 standard acres of land declared as surplus and the land owner is requested to furnish the details of S.No. For the surplus land within 15 days from the date of receipt of this order failing which lands will be taken suo motu under Section 10(3) of the Act and draft statement under Section 10(1) will be published accordingly.*

15. The Learned Counsel appearing for the petitioner contended that the amendment to Section 22 of the Act cannot have retrospective effect from 06.04.1960 in cases where proceedings had already initiated. The state filed *suo motu* revision after 21 years is a mockery of the legislation. The assessment of land held by Gurumoorthy Iyer commenced as early as 1969 and culminated in the proceedings of the Authorised Officer dated 13.09.1979, whereas, the *suo motu* revision No.5 of 2000 under Section 83 of the Act was initiated only on 31.03.1997. The time lapse between the 1st order passed by the Authorised Officer and the *suo motu* revision filed by the Director is not a reasonable time for entertaining the *suo motu* revision. The reasoning given by the 3rd respondent/Authorised Officer in the 2nd order for rejecting the settlement deeds is perverse and contrary to law. There is no illegality in executing settlement on stamp papers purchased in other names, provided the necessary stamp fees paid and duly registered. Further, the Authorised Officer also failed to take note that the landowners were ready to offer his shares in Samudhaya land, which was duly communicated it *vide* letter dated 12.02.2004.

16. The Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act 1961, commences its operation on 15.02.1970, after the amendment Act 41/1971, Act was notified on 02.10.1970. Whereas, the two settlement deeds were executed on 01.01.1970 and 01.02.1970, much prior to the date of commencement. The lands given to the wife and daughter-in-law, being female members of the family, fall within the definition of 'Stridhana land' under Section 3(42) of the Act. Accordingly, they are entitled to hold 10 standard acres of land each. While so, the impugned order dated 28.04.2004 passed by the 3rd respondent, declaring that 19.65 standard acres of land as surplus and the owners to furnish details within 15 days, bristles with arbitrariness.

17. The Learned Counsel appearing for the petitioner further submitted that the operation of a registered document dates back to the date of its execution, as provided under Section 47 of the Registration Act. While so, though the document dated 01.01.1970 was registered on 16.04.1970 and the document dated 01.02.1970 was registered on 07.05.1970, both date back to the date of the execution, which fall away from the crucial date between 15.02.1970 and 02.10.1970.

18. To buttress his argument that the Director has invoked suo motu powers only to circumvent the period of limitation, the Learned Counsel for the petitioner rely on the judgment of this Court (i) ***R.Padmavathi v. The Land Commissioner (Land Records), Chepauk, Chennai-5 and another***, *reported in* ***2001 (3) CTC 605***. In that case, the Division Bench of this Court, in view of the facts and circumstances, observed as below:

> "*11. Now it is clear that the issue whether the subsequent order could be passed dated 18.11.1988 on the backdrop of the order dated 1.12.1973 was a substantial issue pending before the Land Tribunal. Under such circumstances, the Special Appellate Tribunal could not have wiped out the order dated 1.12.1973 much less using the so called suo motu powers. We are not able to understand the user of the suo motu powers by the special Appellate Tribunal. In fact, what was filed before the Special Land Tribunal was nothing but a revision by the Director, Land Reforms. In order to get out of the difficulty of limitation, it is mentioned that the suo motu powers were being activated. What was filed before the Tribunal was, in fact, nothing but a revision under section*

83 of the Act. The Tribunal, therefore, could not have ignored the question of limitation as it did. But even if we can take the view, that the Special Appellate Tribunal could go into the merits or demerits of the revision, one fails to understand as to how the Tribunal could have straight-away wiped out the order dated 1.12.1973 which order was fait accompli, which was finally passed against which there was no appeal or revision and which remained on the record till it was set aside by the Tribunal by the impugned order dated 28.4.1998. It is liable to be seen that the said order was referred to in the order dated 18.11.1988 also and yet the order dated 18.11.1988 came to be passed. Taking a view that all the transactions entered into by Muthu Reddiar were hit by Section 22 of the Act and the land disposed of, had to be included in the holding of Muthu Reddiar."

(ii) The judgment of this Court in ***K.R.Arjun and others vs. Asst. Commissioner (Land Reforms), Erode and others,*** *reported in* ***(2010) 3 MLJ 1***, also relied upon, wherein the Division Bench of this Court held as below:

"39. The suo motu powers granted to the Tribunal are sought to be illegally invoked by the respondents 1 and 2 in the case on hand, by trying to make the Tribunal to sit as an appellate authority over the order passed by the learned single Judge of this Court, which has attained finality long before. Such suo motu powers

have been vested on the Authorities only to achieve the ends of justice and not to make use of the same as a tool to harass the parties, against whom they have failed before the appropriate legal forums, in this case upto the level of this High Court, and after such orders attaining finality. Nowhere any explanation has been offered on the part of the respondents 1 and 2 as to why they have not challenged either the orders of the Land Tribunals/Sub Courts passed earlier setting aside the erroneous orders passed by the Authorised Officers and remitting the matters back to the Authorised Officer for fresh consideration, keeping in view the observations made in those judgments; or the order of the Authorised Officer, dated 28.2.1977 or even the order of the learned single Judge of this Court in W.P. No. 10290 of 1982 dated 5.10.1990. If the respondents 1 and 2 are really aggrieved at the decisions arrived at by the Land Tribunal or this Court, they should have filed necessary appeals or revisions before the upper forums of law. Instead of doing so, now, by the present impugned action, they want to nullify all the judicial orders passed in favour of the petitioners, as if wrong orders have been passed by the judicial forums, including this Court, which should never be allowed to be perpetrated and such a practice adopted on the part of the respondents 1 and 2 needs to be deprecated, particularly when it is not at all the case of the respondents 1 and 2 that the decision of the learned single Judge of this Court was nullified either by the

Division Bench of this Court or the Honourable Supreme Court."

19. Regarding the plea to treat the land settled in favour of his wife and daughter-in-law as Stridhana land, the learned counsel rely on the judgment of the Hon'ble Supreme Court rendered in *(i)* ***M.Ramakrishnan v. State of Tamil Nadu****, reported in* ***1979 AIR (SC) 1905***. In that case, the Hon'ble Supreme Court explained the concept of 'Stridhana land' in the context of the Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act, 1961, as below:

> *"13. The expression "Stridhana land" used in Section 5(4)(a) has been given a restricted meaning by Section 3(42) of the Act which defines it as any land held on the date of the commencement of the Act by any female member of a family in her own name. Admittedly on the date of the commencement of the Act i.e. April 6, 1960, Devika was not the owner of the land in question. She acquired title to it only on April 20, 1962 on the death of the testatrix. The appellant cannot, therefore, claim any benefit under Section 5(4)(a) of the Act. Section 21 of the Act under which the land in question becomes liable to be included in the holding of the appellant for purposes of determination of the surplus land does not make any difference between Stridhana property of a female acquired after the commencement of the Act by inheritance or bequest from any person and any other*

property held by her family. From a reading of the definition of the expression "Stridhana land" in Section 3(42) of the Act and the provisions of Section 5(4) of the Act, we are of opinion that the State legislature intended to extend the concession available under Section 5(4) of the Act only to the Stridhana property held by a female on the date of the commencement of the Act and not to property acquired by her thereafter.

……

15. The learned counsel for the appellant relied on the decision of the High Court of Madras in Valliammal v. Authorised Officer, Land Reforms, Coimbatore [AIR 1973 Mad 321: (1973) 1 MLJ 377] in which a contention similar to the one urged before us on behalf of the appellant in this case had been accepted. The facts of that case were more or less similar to the facts in the case before us. The petitioner in that case was the wife of one Palanisami Gounder who was in possession of an extent of 44.061 standard acres, after excluding the exempted lands, on the commencement of the Act. She inherited 11.075 standard acres on the death of her son on March 25, 1962. In the return filed by him, the husband of the petitioner claimed that he was entitled to retain 30 standard acres as holding of the family and that his wife, the petitioner in that case, was entitled to hold 10 standard acres as Stridhana property. The Land Tribunal, Coimbatore held that since the Act defined "Stridhana land" as meaning any land held on the date of the *commencement of the Act by any female member of the family in her own name and since the petitioner therein had inherited the land on the death of her son only on March 25, 1962 i.e. subsequent to the commencement of the Act, she was not entitled to retain any land as Stridhana property in addition to the extent of land which the family could retain under Section 5(1). The petitioner questioned the correctness of the order of the Tribunal before the High Court of Madras in CRP No. 916 of 1971. That petition was dismissed by Ganesan, J., on the ground that in view of the definition of Stridhana land in Section 3(42) of the Act, the petitioner therein was not entitled to hold 10 standard acres as stridhana property, in addition to the 30 standard acres allowed to the family consisting of herself and her husband. Thereafter a petition was filed before the High Court by the petitioner therein to review the order passed by Ganesan, J. The review petition came up for decision before another learned Judge who allowed the same by his order dated November 2, 1972. It is on the decision rendered on the review petition that reliance is placed by the appellant before us. In para 6 of that decision, it is observed as follows:*

> *"The learned Judge, who heard the civil revision petition, mainly relied on the definition of 'stridhana property' for holding that no woman is entitled to hold any stridhana property if the same was acquired or inherited subsequent to the commencement of the Act. Of course, Section 3(42) defines stridhana land as meaning any land held on*

> *the date of commencement of the Act by any female member of a family in her own name. But that meaning is to be adopted, 'unless the context otherwise requires'. It has been repeatedly held that the word in the section will have to be interpreted and understood in the context in which it is used in the section and the definition given for that word in the definition section of the Act could not always govern the interpretation without reference to the context. In the context of Sections 5, 7 and 21 and with reference to the scope and object of the Act, I am of opinion that the properties inherited by females as stridhana property subsequent to the commencement of the Act are also entitled to the benefit of sub-section (4) of Section 5 of the Act."*

16. It is true that the above passage supports the case of the appellant but we are of the view that in the context of Section 21 of the Act it is not necessary to give a meaning to the expression "stridhana land" different from what is stated in Section 3(42) of the Act. For the reasons already stated by us we hold that the aforesaid decision does not lay down the law correctly. It is also to be observed that the earlier decision of the High Court of Madras which is now under appeal does not appear to have been brought to the notice of the learned Judge who decided the above case.

17. We, therefore, hold that the High Court was right in this case in holding that Section 5(4) of the Act was not applicable to the land in question."

(ii) The judgment of this Court in ***S.R.Ramasami Gounder vs. The Authorised Officer, Land Reforms, Coimbatore*** *reported in* ***1996 (1) MLJ 241***, was also relied upon wherein it was held as below:

> *"The next contention of Mr.Sundaram Iyer is that "stridhana land" has been defined in Section 3 (42) as meaning any land held on the date of the commencement of the Act by any female member of a family in her own name. It is said that though the land which she had obtained from her son as heir under the Hindu Succession Act, is her own property, yet in the absence of mutation proceedings or a change in the public register wherein her name has to be substituted as the owner thereof, it cannot be said to be her property for the purpose of the ceiling Act. There is a fallacy in this argument. The earlier portion of the definition includes any land hold by a female members as streedhana land "To hold land" has been defined in Section 3 (19) as to mean with its grammatical variations and cognate expressions, to own land as owner or to possess or enjoy land as possessory mortgages or as tenant etc. Therefore, if a person owns land, as owner, then he would be a person deemed to hold such land for the purpose of the Land Act. The mere fact that there has not been a change in*

the public register so as to substitute her name in the place of her deceased son would not take away such holding of Visalakshi Ammal from the mischief of the Act. I am unable to accept this contention of Mr. Sundaram Iyer."

20. For the proposition that the document executed on stamp papers purchased on different dates cannot be termed as invalid, the learned counsel rely on the judgment of the Hon'ble Supreme Court rendered in ***Thiruvengadam Pillai v. Navaneethammal and another***, *reported in* ***(2008) 2 MLJ 1115 (SC)***. In that case, the Hon'ble Supreme Court held as below:

11. The trial court and the High Court have doubted the genuineness of the agreement dated 5-1-1980 because it was written on two stamp papers purchased on 25-8-1973 and 7-8-1978. The learned counsel for the first respondent submitted that apart from raising a doubt about the authenticity of the document, the use of such old stamp papers invalidated the agreement itself for two reasons. Firstly, it was illegal to use stamp papers purchased on different dates for execution of a document. Secondly, as the stamp papers used in the agreement of sale were more than six months old, they were not valid stamp papers and consequently, the agreement prepared on such "expired" papers was also not valid. We will deal *with the second contention first. The Stamp Act, 1899 nowhere prescribes any expiry date for use of a stamp paper. Section 54 merely provides that a person possessing a stamp paper for which he has no immediate use (which is not spoiled or rendered unfit or useless), can seek refund of the value thereof by surrendering such stamp paper to the Collector provided it was purchased within the period of six months next preceding the date on which it was so surrendered. The stipulation of the period of six months prescribed in Section 54 is only for the purpose of seeking refund of the value of the unused stamp paper, and not for use of the stamp paper. Section 54 does not require the person who has purchased a stamp paper, to use it within six months. Therefore, there is no impediment for a stamp paper purchased more than six months prior to the proposed date of execution, being used for a document.*

12. The Stamp Rules in many States provide that when a person wants to purchase stamp papers of a specified value and a single stamp paper of such value is not available, the stamp vendor can supply appropriate number of stamp papers required to make up the specified value; and that when more than one stamp paper is issued in regard to a single transaction, the stamp vendor is required to give consecutive numbers. In some States, the Rules further require an endorsement by the stamp vendor on the stamp paper certifying that a single sheet of required value was not available and therefore more than *one sheet (specifying the number of sheets) have been issued to make up the requisite stamp value. But the Stamp Rules, 1925 applicable to Tamil Nadu, do not contain any provision that the stamp papers of required value should be purchased together from the same vendor with consecutive serial numbers. The Rules merely provide that where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used. No other rule was brought to our notice which required use of consecutively numbered stamp papers in the State of Tamil Nadu.*

13. The Stamp Act is a fiscal enactment intended to secure revenue for the State. In the absence of any rule requiring consecutively numbered stamp papers purchased on the same day, being used for an instrument which is not intended to be registered, a document cannot be termed as invalid merely because it is written on two stamp papers purchased by the same person on different dates. Even assuming that use of such stamp papers is an irregularity, the court can only deem the document to be not properly stamped, but cannot, only on that ground, hold the document to be invalid. Even if an agreement is not executed on requisite stamp paper, it is admissible in evidence on payment of duty and penalty under Sections 35 or 37 of the Stamp Act, 1899. If an agreement executed on a plain paper could be admitted in evidence by paying *duty and penalty, there is no reason why an agreement executed on two stamp papers, even assuming that they were defective, cannot be accepted on payment of duty and penalty. But admissibility of a document into evidence and proof of genuineness of such document are different issues.*

14. If a person wants to create a backdated agreement, the first hurdle he faces is the non-availability of stamp paper of such old date. Therefore, tampering of the date of issue and seal affixed by the stamp vendor, as also the entries made by the stamp vendor, are quite common in a forged document. When the agreement is dated 5-1-1980, and the stamp papers used are purchased in the years 1973 and 1978, one of the possible inferences is that the plaintiff not being able to secure an antedated stamp paper for creating the agreement (bearing a date prior to the date of sale in favour of the second defendant), made use of some old stamp papers that were available with him, to fabricate the document. The fact that very old stamp papers of different dates have been used, may certainly be a circumstance that can be used as a piece of evidence to cast doubt on the authenticity of the agreement. But that cannot be a clinching evidence. There is also a possibility that a layman unfamiliar with legal provisions relating to stamps, may bona fide think that he could use the old unused stamp papers lying with him for preparation of the document and accordingly use the old stamp papers."

21. The Learned Special Government Pleader representing the respondents/State, submitted that the statute enables the authorities to seek for suo motu revision if documents been created dubiously to defeat the purpose of the Act. In this case, when the matter was at the stage under Section 10(4), the Director of Land Reforms found that the exclusion of certain land erroneously. Hence, he rightly invoked suo motu powers to initiate proceedings. The creation of settlement deeds with old stamp papers purchased by others to defeat the purpose of the Act had exposed the dubious transactions.

22. Section 22 of the Tamil Nadu Land Reforms (Fixation of Ceiling on land) Act, 1961, after its amendment with retrospective effect, reads as below:

> *Section 22. Transfer [or partition] made on or after the date of commencement of this Act, but before the notified date.-*
>
> *[(1)] Where, on or after the date of the commencement of this Act, but before the notified date, any person has transferred any land held by him by sale, gift (other than gift made in contemplation of death,) exchange, surrender, settlement or in any other manner whatsoever except by bequest [or has effected a partition of his holding or part thereof] the Authorized Officer within whose jurisdiction such land, holding or the major*

part thereof is situated may after notice to such person and other persons affected by such transfer [or partition] and after such enquiry as he thinks fit to make, declare the transfer [or partition] to be void if he finds that the transfer [or the partition as the cease may be] defeats any of the provisions of this Act.

[(2) For the purpose of sub-section (1), if any transfer or partition has the effect of reducing the extent of surplus land in excess of the ceiling area, such transfer or partition, whether bona fide or not, shall be constructed as defeating the provisions of this Act].

23. Though Section 47 of the Registration Act, 1908 provides that the operation of the registered document will be dates back to the date of its execution. In this case, the authenticity of the document and the intention of the documents, created with antedated stamp papers purchased in the names of third parties are not protected by the judgments relied by the writ petitioner.

24. Heard the Learned Counsel for the petitioner and the Learned Counsel for the respondents. Records perused.

25. Gurumoorthy Iyer was holding a total extend of 42.24 acres of land as on 05.02.1970. A fact which is not in dispute. On the said date, two settlement deeds purported to have been executed on 01.01.1970 in favour of his wife, Janaki ammal and another settlement deed on 01.02.1970 executed in favour of his daughter-in-law, Thaiyu ammal were not registered and the same been registered only on 16.04.1970 and 07.05.1970 respectively. Taking advantage of the language employed under Section 47 of the Registration Act, the writ petitioner claimed that the transfers covered under these two settlement deeds dates back to the date of its execution. Hence, according to the petitioner, the land so transfers fall outside the purview of Tamil Nadu Land Reforms Act.

26. It is the further contention of the writ petitioner that the Authorised Officer, at the first instance, had accepted the transfers and the dispute was only in respect of the inclusion of Stridhana land held by Gurumoorthy Iyer. Further case of the petitioner is that, after the order passed by this Court in C.R.P.No.801 of 1983, dated 25.07.1985 and after the Government Gazette notification dated 27.03.1991 declaring 4.69 of standard acres as surplus, the matter had reached its logical end. The only contentious issue is that whether the Samudhaya land held by Gurumoorthy Iyer to be taken into account between the landowner and the Government.

27. While so, the suo motu revision entertained by the Tribunal and holding the settlement deeds as void transactions by order dated 09.01.2001 and the consequential order passed by the Authorised Officer on 23.04.2004 identifying the land in surplus is apparently an act of perversity to circumvent legal impediments of limitation and estoppel. The landowners, in fact, were ready to surrender their shares in the Samudhaya land *vide* letter dated 11.02.2004, wherein they communicated to the Assistant Commissioner (Land Reforms) that they had been allotted 1.59 acres of land as their share in the Samudhaya land, which they were ready to give up. However, the impugned order by the 3rd respondent passed on 28.04.2022 identifying 4.44 acres of wet land in S.No.233/5 and 0.23 acres of wet land in S.No.236/3 (part) of Mudikondan village.

28. Though this argument superficially convincing on deep examination, we find the Hon'ble Supreme Court in *Thiruvengadam Pillai (cited supra)*, while dealing with document engrossed on old stamp papers purchased on different dates, has held that there is no expiry date for stamp papers. However, the possibility of antedating documents using the old stamp papers cannot be ruled out and those facts can be a piece of evidence to cast doubt on the authenticity of the document. Though it is not a clinching evidence, in this case both the documents were not only engrossed on old stamp papers but also not purchased by the parties to the transaction. This double suspicion, coupled with the fact that Section 22(2) of the Act which provides that any transfer, even if it is bonafide, but done with intention to defeat the provisions of the Act, the said document deemed to be void, gains significance.

29. The facts of this case is very unique and the principles laid down by the Hon'ble Supreme Court and the High Courts in the judgments relied by the writ petitioner are of no relevance. The Tribunal, in its order passed in Special Revision Petition No.5 of 2000, had gone in depth and had met all the objections raised by the landowners. The primordial consideration before the tribunal was whether the two settlement deeds were created to defeat the purpose of the Act or otherwise.

30. Gurumoorthy Iyer was holding nearly 45 acres of land and had filed his return in the prescribed form, seeking exclusion of the lands transferred to his family members as well as the land held by him commonly along with others in respect of Samudhaya land. The total extent of Samudhaya land held by Gurumoorthy Iyer, as per the record is about 8.96 acres.

31. On scrutiny of the two suspicious documents reveal that the settlement deed in favour of Janaki ammal, dated 01.01.1970 is written on the stamp papers purchased on 19.03.1960 i.e., 10 years prior to the date of execution of the document and the stamp been purchased in the name of one Jayalakshmi. Similarly, the settlement deed in favour of Thaiyu Ammal, executed on 01.02.1970 was written on stamp papers purchased on 31.01.1970 in the name of Thaather Usain Sahib and registered on 07.05.1970. The time gap between the date of purchase of the document, the date of execution of the deeds and the date of registration, coupled with the fact that the commencement of the Act was on 02.10.1970, has to be tested not merely in the light of Section 47 of the Registration Act alone but in the light of Section 22 of the Tamil Nadu Land Reforms Act, also since it is a Special Act for the purpose of preventing excess landholding.

32. The Act clearly emphasises that any transfer, even if it is bonafide made with intention to defeat the purpose of the Act, the said transfer has to be held void. While testing the documents in the light of Section 22 of the Act and on considering the fact that the identification of the surplus land and extent of surplus land had not reached finality on the date of initiating application for suo motu revision, we are of the considered view that the order passed by the Tribunal in the suo motu revision and the consequential order passed by the Authorised Officer are well within the scope and ambit of the Act. Any other interpretation will be resulting in defeating the provisions of the Act and the very purpose for which it was legislated.

33. As a result, the Writ Petition stands dismissed. There shall be no order as to costs. Consequently, connected M.P. is closed.

(Dr. G.JAYACHANDRAN, J.) & (SHAMIM AHMED, J.)
02-06-2026

Index :Yes.
Neutral Citation :Yes.
bsm

To,

1. The Secretary to Government,
State of Tamil Nadu,
Revenue Department, Fort St. George,
Chennai – 600 009.

2. The Director of Land Reforms,
Chepauk, Chennai – 600 005.

3. Authorised Officer and Assistant Commissioner of Land Reforms,
Mayuranathar Keezhaveethi,
Mayiladuthurai – 609 001.

Dr. G.JAYACHANDRAN, J.
&
SHAMIM AHMED, J.
bsm

Pre-Delivery order made in
W.P.No.14073 of 2004
& W.M.P.No.16589 of 2004

02-06-2026