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S.A. No. 1007 of 2021

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**RESERVED ON : 12.12.2025**

**PRONOUNCED ON : 12.01.2026**

**THE HON'BLE MR. JUSTICE C.V.KARTHIKEYAN  
and  
THE HON'BLE MR. JUSTICE K.KUMARESH BABU**

S.A. No. 1007 of 2021  
and CMP No. 18978 of 2021

1.The Special Tahsildar (ADW)/  
Land Acquisition Officer  
Dharmapuri.

2.The District Collector  
Dharmapuri Collectorate Post  
Avvai Nagar, Dharmapuri-5.

.... Appellants

**-vs-**

N.R.Subramaniam

....Respondent

**Prayer:** Appeal filed under Section 100 of Code of Civil Procedure, read with Section 13 of the Tamilnadu Land Acquisition of Land for Harijan Welfare Schemes Act, 1978, against the judgment and decree dated 12.12.2019 made in CMA (LA) No. 77 of 2004 on the file of Principal Sub Court, Dharmapuri modifying the Award No. 8/ADW/1997-1998, Na.Ka.No. 2338/97(A) dated 18.12.1997, on the file of the Special Tahsildar (ADW) and Land Acquisition Officer, Dharmapuri.

For Appellants : Ms.R.Anitha, SGP

For Respondent : Mr.V.Sakkarapani



## J U D G M E N T

(Order of the Court was made by **Mr. K.KUMARESH BABU., J.**)

We have heard Ms. R.Anitha, learned Special Government Pleader appearing fro the appellants and Mr. V.Sakkarapani, learned counsel appearing for the respondent.

2. The learned Special Government Pleader appearing for the appellants would submit that lands classified as agricultural lands were acquired by the appellants for providing house sites under the Tamilnadu Land Acquisition of Land for Harijan Welfare Schemes Act, 1978 (hereinafter referred to as ‘the Act’) and the Rules made thereunder.

3. Section 4(1) notice was published on 21.10.1997 and award came to be passed on 15.12.1997 awarding the actual market value of the land that were acquired. 33 data lands had been taken in for arriving at the value of the land, which is in the nature of agricultural lands, at the rate of Rs.1,08,680/- per hectare. However, the respondent, being aggrieved against the award, had preferred an appeal under the provisions of the Act for enhancement and the appellate Court by holding that the lands are having various advantageous, relying upon a sale deed of a



smaller extent of land, had fixed the compensation of Rs.30/- per square feet, by allowing a deduction of 25% towards Development Charges.

4. She would submit that the enhancement made based upon the document relating to a smaller extent of land that too sold as house site ought not to have been relied upon by the Court below in enhancing the compensation awarded, that too by fixing the land value on the basis of the square feet as the lands that have been acquired are agricultural lands. She would further submit that there has been a wrongful deduction of 25%, whereas the appellants are entitled to deduct the 53% under the relevant building rules. Hence, she seeks indulgence of this Court.

5. Countering her arguments, the learned counsel on behalf of the respondent would submit that the data lands that had been taken by the appellants are no way connected with the lands that had been acquired from the appellants. He would further submit that the Court below considering the various documents that had been submitted by the respondent and also providing substantial evidence that the lands, which have been acquired, are also similar to the lands under the documents relied upon by the respondent, had come to a conclusion that on the face of it, the lands that had been acquired would have higher market value,

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and by also taking into the various advantages, such as, National Highways, abutting house sites and abutting residential buildings and development of the layouts and areas, had fixed the compensation @ Rs.30/- per square feet.

6. He would further submit that the appellants being the acquiring Body should place on record the correct facts as to the actual development that had taken place and cannot without any substantial material seek to deduct 53% as relied by it. He would contend that the Court below had correctly determined the percentage that is liable to be deducted towards the Development Charges and therefore, he would submit that there would be no requirement to interfere with the well-considered judgment and decree of the appellate Court.

7. We have considered the submissions made by the learned counsels appearing on either side and perused the material placed on record, apart from the pleadings of the parties.

8. After hearing the respective counsels, on 05.12.2025, this Court had framed the following substantial questions of law:-



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*“(i)Whether the learned Judge was justified in holding that the enhancement of award can be made based on a sale deed document which is a house site and of smaller extent when the acquired land is agriculture land and of larger extent?*

*(ii)Whether the Court ought to have fixed the deduction at 53% as prescribed by the Hon’ble Supreme Court in the case of **Land Acquisition Officer Vs. Nookala Raja Mallu & Others** reported in 2003 (12) SCC 324?”*

### **Substantial Question of Law No.1:-**

9. A perusal of the data lands produced along with the typed set of the papers by the appellants would indicate that 34 sale deeds that were executed between the period from 19.11.1996 to 23.10.1997 had been taken in for consideration. Of the 34 documents, the appellants have taken into consideration only one document, which related to Survey No. 503/1, wherein out of 1.76.5 hectares of land, an extent of 37 ½ cents had been sold for a sale consideration Rs.16,500/- upon which the appellants have arrived at the value of the land at Rs.1,08,680/- per hectares. No reasons have been attributed by the appellants as to why the other data lands have been specifically excluded.



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10. A perusal of the Topo Sketch would also indicate why were the lands that are around the acquired lands and found in the data lands had been left out from being considered to arrive at the market value of the land and why in specific, the sale of a land in Survey No. 503/1 had been taken into consideration.

11. A perusal of the impugned judgment would indicate that the Court below had concluded the market value of the acquired land at Rs.30/- per square feet, by also looking at the advantageous position of the acquired lands compared with the data lands upon which the value had been arrived at by the appellants to pay the compensation. No contrary documents or evidences were placed either before the Appellate Court or even before this Court to substantiate the compensation that had been arrived at by the lower appellate Court is erroneous.

12. In such circumstances, we do not find any error in the conclusion that had been arrived at by the lower appellate Court in relying upon Exs.A1 to A3 to arrive at the fair market value of the land. Hence, this substantial questions of law, as framed by this Court, is answered in the negative.



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**Substantial Question of Law No.2:-**

13. The deduction of Development Charges by the lower appellate Court at 25% had been stoutly contested by the appellants, by relying upon a judgment of the Hon'ble Apex Court in *K.S.Shivadevamma -vs- Assistant Commissioner and Land Acquisition Officer* reported in *(1996) 2 SCC 62*.

14. A perusal of the aforesaid judgment would indicate that the Hon'ble Apex Court had upheld the judgment of the High Court by noting that the relevant building rules that have to be operated in the said case requires 53% deduction for development of the lands that were acquired. In the present case, except to rely upon the said judgment, the appellants have not produced any provisions of law, which requires deduction of 53% for developing the said lands, nor have produced any statistics as to what was the actual land that had to be used for developing the acquired lands into housing sites for allotment to deprived persons. When that be so, we do not find any error in the conclusion, that had been arrived at by the Court below in deducting 25% towards the Development Charges. Hence, the said question is also answered in negative.



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15. For the aforesaid reasons, **the second appeal fails and dismissed.** No orders as to costs.

(C.V.K., J.) (K.B., J.)  
12.01.2026

Index: Yes/No  
Speaking/Non-speaking order  
Neutral Citation: Yes/No

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**C.V. KARTHIKEYAN, J.  
and  
K. KUMARESH BABU, J.**

*Maya*

To

- 1.The Special Tahsildar (ADW)/  
Land Acquisition Officer  
Dharmapuri.
- 2.The District Collector  
Dharmapuri Collectorate Post  
Avvai Nagar, Dharmapuri-5.
3. The Section Officer,  
VR Section, High Court,  
Madras.

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**Dated :12.01.2026**