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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 20988 of 2021

Sameena

..Petitioner(s)

Vs

1. The State of Tamil Nadu,
   Rep. by its secretary to Government,
   Revenue and Disaster Management
   Department, ULC (1 (2)) Wing,
   Secretariat, Fort St.George, Chennai- 600 009.

2. The Special Commissioner,
   Commissionerate for Urban Land Ceiling &
   Urban Land Tax, Chepauk, Chennai- 600 005.

3. The Assistant Commissioner,
   Urban Land Ceiling and Urban Land Tax,
   Poonamallee Zone, No.05, Sannathi Street,
   Poonamallee, Chennai- 600 056.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking issuance of writ of certiorarified mandamus, calling for the records relating to order passed by the 3rd respondent in his Letter under Reference Number R.C. No.454/2021 dated 02.07.2021 and to quash the same and consequently directing the Respondents to regularize the lands stands in the name of the petitioner to an extent of 2100 Square Feet, bearing Plot No.61, in S.Nos.253, 254/1 and 272/1, in Rajeev Gandhi Nagar layout at Nerkundram Village,

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Maduravoyal Taluk, Thiruvallur District, Chennai Urban Agglomeration under innocent purchaser category, in terms of G.O.Ms. No.649 Revenue Department dated 29.07.1988 and in G.O.Ms.No.565 Revenue Department dated 26.09.2008, within a time frame to be fixed by this Honble Court.

For Petitioner(s): Ms.B.Pooshitha Mridhula
for Mr.R.Krishnaswamy

For Respondent(s): Mr.T.K.Saravanan
Additional Government Pleader

ORDER

This Writ Petition has been filed challenging the order dated 02.07.2021 and for directing the respondents to regularize the lands stands in the name of the petitioner to an extent of 2100 Square Feet, bearing Plot No.61, in S.Nos.253, 254/1 and 272/1, in Rajeev Gandhi Nagar layout at Nerkundram Village, Maduravoyal Taluk, Thiruvallur District, Chennai Urban Agglomeration under innocent purchaser category, in terms of G.O.Ms. No.649 Revenue Department dated 29.07.1988 and in G.O.Ms.No.565 Revenue Department dated 26.09.2008.

2. The learned counsel appearing for the petitioner would submit that originally the petitioner's brother / settlor purchased the property from the excess land holder by virtue of sale deed dated 11.08.1999 and, in turn, the petitioner's brother settled the property in favour of the petitioner by virtue of settlement deed dated 02.08.2016. Subsequently, when the petitioner

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approached the respondent for the purpose of avail the benefit of regularization under the innocent purchaser scheme, the respondent refused to register and passed the impugned order dated 02.07.2021 stating that the petitioner is not eligible for regularization, since the settlement was made on 02.08.2016 which is beyond the cut-off date prescribed under G.O.Ms.No.565 of 2008. Challenging the same, the present writ petition is filed.

3. In a similar matter, this Court in W.P.No.18005 of 2025 dated 31.10.2025 after referring the G.O.Ms.No.565 Revenue Department dated 26.09.2008 had categorically held that the said notification being a beneficial notification and the same has to be interpreted in such a way as “land-centric” and not as “person-centric”. The relevant portion of the order made in W.P.No.18005 of 2025 dated 31.10.2025 is extracted hereunder:

> *“6. In this case, initially, the petitioner-s vendor had purchased the subject property from an Urban Land Holder by virtue of sale deed dated 09.04.1982. Thereafter, the petitioner had purchased the said property vide the sale deed dated 15.04.2011. Subsequently, the petitioner had filed the representations dated 16.04.2024, 23.07.2024 & 02.09.2024 for the purpose of regularization of the subject land under the “Innocent Purchaser Scheme” as per the GO.Ms.No.565 of 2008 dated 29.09.2008. However, the same was rejected by the 3rd respondent vide order dated 06.03.2025.*

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7. A perusal of the said impugned order would show that the main grievance of the respondents is that they are not in a position to consider the request made by the petitioner, since the subject property was acquired by the petitioner by virtue of sale deed dated 15.04.2011, which is beyond the cut~off date, prescribed under GO.Ms.No.565 of 2008. According to the respondent, as per the said GO.Ms.No.565 of 2008, a person, who had acquired the property on or before 29.09.2008, will be eligible to avail the benefits available under the "Innocent purchaser scheme".

8. At this juncture, it would be apposite to extract the relevant portion of GO.Ms.No.565 of 2008, which reads as follows:

"2.....

(i) to (v) ....

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

9. A reading of the above clause would show that the urban land should have been purchased from an Urban Land Holder on or before the cut~off date, i.e., 29.09.2008. The said notification, being a beneficial notification, has to be interpreted in such a way as "land~centric" and not as person~centric, since it was issued based on the date of acquisition of land. In such case, the respondent should have considered only on the aspect as to whether the land was purchased from the Urban Land Holder prior to the aforesaid cut~off date or not.

10. In the present case, ultimately, the land was purchased by the petitioner-s vendor from an Urban Land Holder vide sale deed dated 09.04.1982, which is much prior to the cut~off date prescribed in GO.Ms.No.565 of 2008. If the land was purchased

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from the Urban Land Holder prior to the cut~off date, certainly, it will come under the eligible category to avail the benefits under the Innocent Purchaser Scheme. In such view of the matter, the petitioner, who is holding the title of the said land, is certainly eligible to avail the benefits under the "Innocent Purchaser Scheme" and it is not proper for the respondent to arrive at a decision based on person~centric instead of land~centric while considering the petitioner-s representation.

11. Therefore, if the sale was made by the Urban Land Holder to any person on or before 26.09.2008, the subject land will automatically come under the eligible criteria to avail the benefits. In such case, once if it is substantiated that the land was purchased before the aforesaid cut~off date, then it will be immaterial to consider the subsequent transactions, pertaining to the subject land.

12. For example, if a person purchased a land from an Urban Land Holder on or before 26.09.2008 and sold it to the subsequent purchaser, then the said subsequent purchaser will be put into the shoes of initial purchaser, who purchased the land from the Urban Land Holder. In such case, the subsequent purchaser will not lose the benefits available under the "Innocent Purchaser Scheme" as per the GO.Ms.No.565 of 2008.

13. In such view of the matter, since the subject land was purchased from the Urban Land Holder prior to the cut~off date, the petitioner, being the subsequent purchaser, is certainly entitled to avail the benefits of "Innocent Purchaser Scheme". Therefore, this Court is of the considered view that the impugned order dated 06.03.2025 is not sustainable in law and hence, the same are liable to be quashed.

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14. Accordingly, the impugned order dated 06.03.2025 is quashed. While quashing the said order, this Court directs the 3rd respondent to consider the petitioner-s representations dated 16.04.2024, 23.07.2024 & 02.09.2024 and pass appropriate orders to regularize the petitioner-s land under the "Innocent Purchaser Scheme".

4. A proposal has also been sent to the Department for the purpose of clarification and passing appropriate GO in order to extent the benefit to all the beneficiaries. Subsequently, G.O.Ms.No149 dated 09.02.2026 has been passed and the relevant portion of the same is extracted hereunder:

"All the transactions done through registered deed by the innocent buyer and not the original urban land owner where the land was acquired under the erstwhile Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1978 i.e. "transaction happened through valid registered Settlement Deed, Partition Deed, Gift Deed, Release deed, Exchange Deed etc., (Except transaction through Sale Deed) after 26.09.2008 can be considered for regularization under the Innocent Buyers Scheme, subject to the condition that the transfer of the title of the subject land should have been effected through a valid registered deed on or before 26.09.2008 innocently acquired by the purchaser unaware of the acquisition proceedings of the Government under the said Act and petition received from the innocent purchasers be entertained after scrutiny and verification of the genuineness of the transaction and as per the guidelines issued in the Government Order second read above".

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Such being the case, there is no impediment for the respondents to regularize the petitioner's land under the "Innocent Purchaser Scheme" by following the G.O.Ms.No.565 of 2008 dated 26.09.2008 r/w. G.O.Ms.No.149 dated 09.02.2026.

5. In such view of the matter, the issue involved in this writ petition is no longer *res-integra* and the impugned order is liable to be quashed. Accordingly, this Writ Petition is **allowed,** quashing the impugned order dated 02.07.2021 passed by the 3rd respondent and this Court further directs the respondents to regularize and issue patta to the petitioner's land in terms of G.O.Ms.No.565 Revenue Department dated 26.09.2008 r/w. G.O.Ms.No.149 dated 09.02.2026 within a period of twelve weeks from the date of receipt of a copy of this order. No costs.

26-03-2026

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

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To

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KRISHNAN RAMASAMY, J.

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26-03-2026

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