



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

W.P No. 23062 of 2023

and

WMP.Nos.22567 and 22569 of 2023

The Kurumbala Mahadevi
Life Irrigation Co-operative
Society S. No. 263, Rep by its President,
M. Venkatachalam,
Kurumbala Mahadevi Village and Post,
Paramathi Velur Taluk,
Namakkal District.

..Petitioner

Vs

1. The Government Of Tamil Nadu,
Rep by its Secretary to Government,
Revenue Department,
Fort St. George,
Chennai -600 009.
2. The District Collector
Namakkal District,
Namakkal.
3. The Chief Engineer
Public Works Department (irrigation),
Chepauk, Chennai - 5.
4. The District Revenue Officer
Namakkal District, Namakkal.
5. The Revenue Divisional Officer
Tiruchengode Division, Namakkal District.
6. The Tahsildar
Paramathivelur Taluk, Namakkal District.

..Respondents



Writ Petition filed under Article 226 of Constitution of India seeking for a issuance of Writ of Certiorarified Mandamus to call for the entire records pertains to the impugned order of the 2nd respondent dated 20.04.2023 vide Na.Ka.No. 28740/ 2014 (J2) quash the same and consequently direct the respondents to regularize the levy of land tax and water cess over the ayacut agricultural lands of the members of the petitioner society from the Revenue Department by properly categorizing in the lands register records based on G.O. Ms.No. 767 Public Works Department, dated 20.04.1982 , G.O. Ms.No. 1893 Public works Department, dated 13.09.1984 , G.O.Ms.No. 544 & 545 (Va.Ni. 1(1)) Revenue Department dated 20.10.2010 instead of levying penal land tax and penal water cess.

For Petitioner: Mr.J.Ramakrishnan

For Respondents: Mr.C.Gowthamaraj
Gowthamaraj
Government Advocate

ORDER

This Writ Petition has been filed challenging the order of the 2nd respondent dated 20.04.2023 vide Na.Ka.No. 28740/ 2014 (J2) quash the same and consequently direct the respondents to regularize the levy of land tax and water cess over the ayacut agricultural lands of the members of the petitioner society from the Revenue Department by properly categorizing in the lands register records based on G.O. Ms.No. 767 Public Works Department, dated 20.04.1982 , G.O. Ms.No. 1893 Public works Department, dated 13.09.1984 , G.O.Ms.No. 544 & 545 (Va.Ni. 1(1)) Revenue Department dated 20.10.2010



instead of levying penal land tax and penal water cess.

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2. The learned counsel appearing for the petitioner would submit that the petitioner submitted a representation to the 2nd respondent on 25.05.2022, seeking for regularization of petitioner's society from the Revenue Department to pay the regularized Water cess and other taxes for ayacut agricultural lands based on G.O.Ms.Nos.544 & 545 Revenue [Va.Ni. I (1)] Department dated 20.10.2010 by taking note of the revenue recognition granted to other societies and also requested to furnish the order if any in the event of imposing penalty. Pursuant to the said representation, the 2nd respondent passed the impugned order directing the members of the petitioner society to pay the Water Cess and other taxes as demanded by the authorities namely the demand of levy of unwarranted Penal land tax of Rs.500 per hectare even for the PWD recognized ayacut agricultural lands. Hence this petition.

2.1. Further, he would submit that the 2nd respondent without assigning any reason and without considering the aforesaid Government Orders, has passed the non speaking order, directing the members of the petitioner society to pay the Water Cess and other taxes as demanded by the authorities and therefore he prays to set aside the same. That apart, for the similarly placed societies as that of the petitioner, the revenue authorities have regularized for paying and the same yardstick has to be applied to the case of the petitioner as



well.

3. The learned Government Advocate appearing for the respondents would fairly submit that in the event if this Court is inclined to set aside the order impugned herein and remit the matter back to the authorities concerned, the same will be considered and appropriate orders will be passed.

4. Heard both sides. Perused the records.

5. In the case on hand, the petitioner submitted a representation to the 2nd respondent on 25.05.2022, seeking for regularization of petitioner's society from the Revenue Department to pay the regularized Water cess and other taxes for ayacut agricultural lands based on G.O.Ms.Nos.544 & 545 Revenue [Va.Ni. I (1)] Department dated 20.10.2010, by taking note of the revenue recognition granted to other societies. But the 2nd respondent without assigning valid reasons and without considering the fact that the similarly placed societies as that of the petitioner, were regularized by the revenue authorities for the levy of taxes, has simply passed the non-speaking order, directing the members of the petitioner society to pay the Water Cess and other taxes as demanded by the authorities. The 2nd respondent ought to have conducted detail enquiry and ought to have passed the order, after affording an opportunity of hearing to the petitioner. But without doing so, impugned order was passed and therefore the



same is in violation of principles of natural justice. Therefore, the same is liable to be set aside.

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6. Accordingly the order impugned herein is set aside and the matter is remanded back to the 2nd respondent. The said authority is directed to conduct detail enquiry and pass orders, on merits and in accordance with law, after giving due notice to the petitioner's association and also after hearing them, within a period of twelve weeks from the date of receipt of a copy of this order.

This Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

01-04-2026
(2/2)

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



To

1. The Government Of Tamil Nadu
Rep By Its Secretary To Government, Revenue Department, Fort St. George,
Chennai - 9.
2. The District Collector
Namakkal District, Namakkal.
3. The Chief Engineer
Public Works Department (irrigation), Chepauk, Chennai - 5.
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KRISHNAN RAMASAMY, J.

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