



W.P(MD)No.8380 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.03.2026

CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)No.8380 of 2026

M/s.Tanya Aluminium Company
Represented by its partner,
Mr.A.Ganeshkumar

... Petitioner

Vs

1. The Revenue Divisional Officer,
Office of the Revenue Divisional Officer,
Sattur, Virudhunagar District.

2. The Tahsildar,
Taluk Office,
Sattur, Sattur Taluk,
Virudhunagar District.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus, to direct the respondents to transfer the patta in the name of M/S.Tanya Aluminium Company for the lands in survey numbers 5/1, 3/3, 4/7A, 4/3, 1/2, 10/4, 10/10, 10/7, 10/3B, 1/1,1/4, 2/2A2, 3/2A, 11/5, 11/3, 8/2, 3/2B, 9, 2/1, 3/1, 4/5, 11/1, 10/8, 10/6, 8/3, 1/5, 4/6, 12/2, 8/1A in Veppilaipatti village, Sattur Taluk, Virudhunagar District.

For Petitioner : M/s.A.Lakshmi
for M/s. Polax Legal Solutions

For Respondents : Mr.A.Oliraja
Government Advocate



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ORDER

The present Writ Petition has been filed for the issuance of a Writ of Mandamus, directing the respondents to transfer the patta in the name of M/S.Tanya Aluminium Company for the lands in survey numbers 5/1, 3/3, 4/7A, 4/3, 1/2, 10/4, 10/10, 10/7, 10/3B, 1/1,1/4, 2/2A2, 3/2A, 11/5,11/3, 8/2, 3/2B, 9, 2/1, 3/1, 4/5, 11/1, 10/8, 10/6, 8/3, 1/5, 4/6, 12/2, 8/1A in Veppilaipatti village, Sattur Taluk, Virudhunagar District.

2. The petitioner has purchased the land from one M/S.S.J.Natural Stone through various registered sale deeds. The petitioner's vendor had earlier purchased the property for valuable consideration and was in possession of the property and Patta No.1709 was issued. The lands were brought under the Land Ceiling Act. The petitioner's vendor sought permission from the Government under Section 37-A and 37-B to retain the above lands in their possession for business purposes and they were also permitted to keep 48.322 standard acres more than the actual limit of 15.005 standard acres through G.O.(M.S)No.292 dated 25.02.2021. Subsequently, due to financial crisis, the vendor approached the petitioner for sale of the lands. The petitioner, intending to carry on the same business of granite cutting and polishing, purchased the lands through registered sale deeds dated 07.12.2022. After the purchase, the petitioner applied for transfer



of patta in its name before the second respondent, but the same was refused.

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3. The contention of the petitioner is that respondent orally refused the request on the ground that the petitioner's vendor has no right to sell the property as per law. However, the petitioner submitted that as per G.O.(M.S)No.277 dated 31.07.2018, there is an exemption to transfer the property, if the purchaser is coming within the purview of Clause 3 and 4 of the said Government Order. The relevant portions are extracted hereunder:

"3. The Principal Secretary/Commissioner of Land Reforms has, therefore, requested the Government to issue an amendments to rules 56(3)(ix) and 66(2)(vi) of the said Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Rules, 1962 for the cases where permission under sections 37-A or 37-B of the said Act granted by Government, is necessary and inevitable, to permit such part transfer of lands from one company to another company and from one public trust to another public trust for the same industrial or commercial activities and for the same educational and hospital purposes respectively.

4. The Government, after careful examination, have decided to accept the recommendation of the Principal Secretary / Commissioner of Land Reforms and to amend rules 56 (3) (ix) and 66 (2) (vi) of the Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Rules, 1962 providing for transfer of Industrial or Commercial undertaking with another Industrial or Commercial undertaking and from one public trust with another public trust fully or partly or part transfer of lands from Industrial or Commercial undertaking to another Industrial or



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Commercial undertaking and from one public trust to another public trust for the same industrial or commercial activities and for the same educational and hospital purposes respectively for the cases where Government have permitted to hold land covered under sections 37-A and 37-B of the said Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act, 1961."

4. The petitioner is a company and the vendor is also a company and both the companies are doing the same commercial activity. Therefore, the petitioner is coming within the purview of Clause 3 of G.O.(M.S)No.277 dated 31.07.2018. Hence, there is no impediment in the sale as alleged by the respondents and the petitioner is entitled to seek transfer the patta.

5. In view of the above, the second respondent is directed to consider the petitioner's application in online learning. Since the petitioner was unable to submit the application online, as it requires scrutiny under G.O.(Ms)No.277 dated 31.07.2018, the petitioner is permitted to submit a manual application within a period of four weeks from the date of receipt of a copy of this order. On such application, the second respondent shall consider the same in the light of G.O.(M.S)No.277 dated 31.07.2018, within a period of four weeks therefrom.



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6. With the above direction, this Writ Petition is disposed of. There shall be no order as to costs.

30.03.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes

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To:

1. The Revenue Divisional Officer,
Office of the Revenue Divisional Officer,
Sattur, Virudhunagar District.
2. The Tahsildar,
Taluk Office,
Sattur, Sattur Taluk,
Virudhunagar District.



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S.SRIMATHY, J.

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**ORDER MADE IN
W.P(MD)No.8380 of 2026**

DATED : 30.03.2026