IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-11-2012

CORAM

THE HONOURABLE MR.JUSTICE M.JAICHANDREN

W.P.No.24457 of 2009 and M.P.Nos.1 and 2 of 2012

- 1.Mrs.K.Jayalakshmi
- 2.R.Lakshmi Narasimhan
- 3.R.K.Raman
- 4.Tmt.Usha
- 5.Tmt.Kalavathi

Represented by their Power of Attorney Mrs.Geetha Sundar

. Petitioners

Versus

- 1. The Principal Commissioner and Commissioner of Land Reforms, Chepauk, Chennai-600 005.
- 2. The Assistant Commissioner of Urban Land Tax and Ceiling,
 Arcot Road, Kodambakkam,
 Chennai-600 024.
- 3. The Tahsildar, Mylapore Triplicane Taluk, Chennai-600 004.

.. Respondents.

Prayer: Petition filed under Article 226 of the Constitution of India praying for a Writ of Declaration, declaring that the land of the petitioners herein measuring 5220 Sq. ft. (4230+990 sq.ft) comprised in Survey No.20/2, Pallipattu Village, Chennai, does not attract the provisions of the Tamilnadu Urban Land (Ceiling and Regulation) Act, 1973.

For Petitioners: Mr.R.Saravanakumar

For Respondents: Mr.R.Ravichandran,

Additional Government Pleader

ORDER

Heard the learned counsel appearing for the petitioners and the learned counsel appearing for the respondents.

- 2. It has been stated that, originally, the land measuring an extent of 4420 square meters, comprised in T.S.No.20/2, Block-8 of Pallipattu Village, was owned and possessed by one Baby Ammal. She had acquired the said land from one R.Venkataramulu Chettiar, under a deed of settlement, dated 29.12.1952, registered as Document No.8/1953, in the office of the Sub-Registrar, Saidapet.
- 3. It has been further stated that Baby Ammal had submitted a statement before the second respondent, on 13.7.1977, with regard to the extent of land held by her. Baby Ammal had died, on 27.10.1978. Baby Ammal had no issues. Her husband had predeceased her. Baby Ammal's legal heirs, namely, Munuswamy Chettiar, Sundara Babu Chettiar and V.Jayalakshmi had become the absolute owners of the entire extent of land of 4420 square meters, after the death of Baby Ammal. While so, the second respondent had issued a letter No.K.Dis A3/21/PP/79, dated 22.11.1979, informing them that the land in question is well within the prescribed ceiling limit and therefore, the said land is exempted from urban land ceiling proceedings.
- 4. It has been further stated that, based on the letter, dated 22.11.1979, issued by the second respondent, Munuswamy Chettiar and others had divided the land into a number of small plots. After having obtained the lay out approval from the Corporation of Madras, under Proceedings No.LA 128/1964, they had sold two plots bearing Plot Nos.12 and 12-A, measuring an extent of 4230 square feet and 990 square feet, respectively, to the father of the petitioners, namely, Rajagopalan, by way of two sale deeds, bearing Document Nos.2361/1980 and 2362/1980, dated 18.7.1980, registered in the office of the Sub-Registrar, Mylapore. After the purchase of the plots, Rajagopalan, the father of the petitioners, had combined both the plots, bearing Nos.12 and 12-A and had applied for patta before the authority concerned. The patta had been issued in his name, vide C.A.No.40/80-81, dated 11.9.1980.
- 5. It has been further stated that the second respondent, vide notice, dated 04.10.1980, had informed that the orders declaring the land in question as being within the ceiling limit, was kept in abeyance and that the subsequent transaction, in respect of T.S.No.20/2, Pallipattu Village, was not valid. Following the said notice the District Collector, Chennai, vide letter, dated 1.6.1988, had informed that the sub divisions effected by the third respondent, in respect of T.S.No.20/2, is not valid and therefore, it was being revoked. Thereafter, Rajagopalan, the father of the petitioners had a representation, dated 8.10.1988, requesting the District Collector, not to cancel the patta issued in his favour. However, the District Collector, vide letter No.G-2/91568/88, dated 28.2.1989, had held that the revocation was made, as the land in T.S.No.20/2 was in excess of the ceiling limit, under the provisions of the Tamilnadu Urban Land (Ceiling and Regulation) Act, 1978 (hereinafter referred

to as `the Act').

- proceedings has been further stated that no communications had been received from the respondents. Physical possession of the land in question had not been taken by the respondents. The father of the petitioners, namely, Rajagopalan, had obtained the building plan permission from the Corporation Chennai, and had constructed a building in the said land, in the year, 1981. The building had been assessed by the Corporation of Chennai for the levying of property tax and water tax, and the said taxes had been paid, regularly. Further, the District Collector, vide letter, dated 21.9.1990, had clarified that the Chennai, purchasers of the land in question had valid titles and that they were indisputable in nature. Thereafter, Rajagopalan, the father of the petitioners had applied for the demolition and reconstruction of the building in the said land. His request had been granted, vide dated 7.1.1993, by the Corporation of Chennai. D.A.No.450/1992, Subsequently, he had also obtained a fresh planning permission from the Chennai Metropolitan Development Authority and the Corporation of Chennai. Thereafter, Rajagopalan, had died, on 6.3.2001. After the demise of Rajagopalan, the petitioners, who are his legal heirs, had applied for a fresh building plan permission and it had been granted, vide proceedings in A2/27930/2003, dated 9.7.2004.
- 7. It has been further stated that the petitioners had approached the third respondent for the issuance of the patta in the joint names of the petitioners, in the month of June, 2009, as it was required by the Corporation of Chennai, for the construction of a building in the land in question. The third respondent had informed the petitioners, vide order, dated 7.7.2009, that the land in question was covered under the land ceiling proceedings and therefore, the patta, as requested by the petitioners, cannot be issued. In such circumstances, the petitioners have preferred the present writ petition before this Court, under Article 226 of the Constitution of India.
- 8. In the counter affidavit filed on behalf of the respondents it has been stated that the original owner of the land in question, one Baby Ammal, wife of Thiru.R.Venkataramulu Chettiar, had filed the return of the lands owned by her, under Section 6(1) of the Act, on 13.7.1977. Thereafter, the land owner had been called for an enquiry, on several occasions. However, she did not attend the enquiry. Thereafter, the land had been inspected by the competent authority (ULC)/Assistant Commissioner (ULT), Saidpet, Chennai, on 23.2.1978. The said authority had found that the land in question is a vacant land and that there were no structures on it. It was also found that Baby Ammal was entitled to 500 square metres of land, as the entitlement area, as per the provisions of the Act. As such, out of the total extent of 4426 square meters, an extent on 3926 square meters had been treated as excess vacant land and acquisition

proceedings had been initiated to acquire the excess vacant land, under Sections 9 to 11 of the said Act.

- 9. It had also been stated that a notice, under Section 9(4) of Act, had been issued to Baby Ammal, wife of Venkataramulu Chettiar, along with a statement, under Section 9(1) of the Act, on 22.11.1978. On receipt of the information that R. Venkataramulu Chettiar and his wife Baby Ammal had expired and that the land in question had been partitioned, the second respondent had addressed a letter, dated 6.1.1979, to Munusamy Chettiar, requesting him to produce the legal heirship certificate and the other related documents. While so, R.Munuswamy Chettiar and the other legal heirs had sent a petition to the second respondent stating that they had applied to the Tahsildar concerned for the issuance of a legal heirship certificate and therefore, they had prayed for further time of one month for the filing of the certificate. Thereafter, the second respondent had recorded the statement from Sundara Babu Chettiar, son of Raju Chettiar, on 17.3.1979, relating to the properties of Baby Ammal.
- 10. It had been further stated that after the original owner of property in question, namely, Baby Ammal, had expired, 27.10.1978, the competent authority, Saidapet, had passed an order, dated 22.11.1979, stating that the property belongs to R.Munuswamy Chettiar, R.Sundara Babu Chettiar and V.Jayalakshmi, and it had also been declared that the lands in question were within the ceiling limit. After getting the clearance certificate from the competent authority, the legal heirs of Baby Ammal had laid out plots in the land in question and had sold them to various persons. However, on receipt of a petition from one Vadivel, the Government, based on the records and reports available, had passed an order, dated 25.6.1982, cancelling the clearance certificate issued by the competent authority, on 22.11.1979. The said authority had also ordered to proceed with the acquisition of the excess vacant land, measuring 3926 square meters, in S.No.20/2, Block-8 of Pallipattu Village. Accordingly, a notice under Section 9(4) of the Act, along with the draft statement, under Section 9(1) of the Act, had been issued, on 11.4.1984. After the receipt of the notice, the legal heirs of Baby not raised any objection. Therefore, the competent authority (ULC), the second respondent herein, had proceeded with the acquisition proceedings and had passed orders, under Section 9(5) of the Act, on 23.7.1985, declaring the excess vacant land of 3926 square meters, after allowing 500 square meters, as entitlement. The said order had been sent by registered post with acknowledgement due, and it had been received by the legal heirs of Baby Ammal. The final statement, under Section 10(1) of the Act, had been issued, on 7.9.1988, and it had been served on the legal heirs of Baby Ammal, by registered post, with acknowledgement due. The notification, under Section 11(1) of the Act, dated 25.2.1991, had been published in the Tamilnadu Government Gazette, No.35. Further, the notification, under

Section 11(3) of the Act, had been issued on 10.10.1991, vesting the excess vacant land with the government, with effect from 25.10.1991, and it had been published in the Tamilnadu Government Gazette. Later, a notice, under Section 11(5) of the Act, had been issued to the urban land owner, on 30.12.1991, directing the delivery of possession of the excess vacant land to the government. The said notice had been served, on 6.4.1992, by affixture. Thereafter, the possession of the excess vacant land had been handed over to the Tahsildar, Mylapore-Triplicane Taluk, on 23.3.1994. The notice, under Section 12(7) of the Act, with regard to the payment of compensation, had been issued on 13.5.1994. As such, the possession of the excess vacant land had been handed over to the revenue authorities, well before the repeal of the Tamilnadu Urban Land (Ceiling and Regulation) Act, 1978, by way of the Tamil Urban Land (Ceiling and Regulation) (Repeal) Act, 1999. Therefore, Section 3(1)(a) of the Repeal Act, 20 of 1999, does not apply in respect of the excess vacant land, said to be belonging to the petitioners, and as such, the present writ petition filed by the petitioners, before this Court, under Article 226 of the Constitution of India, is devoid of merits and therefore, it is liable to be dismissed.

- 11. The learned counsel appearing on behalf of the petitioners had submitted that, after the coming into force of the Tamilnadu Urban Land (Ceiling and Regulation) (Repeal) Act, 1999, with effect from 16.6.1999, the proceedings initiated under the Tamilnadu Urban Land (Ceiling and Regulation) Act, 1976, could not have continued, as such proceedings would stand abated, unless the physical possession of the lands in question had been taken over by the respondents. In the present case, the physical possession of the lands in question had been with the petitioners, till the date of the filing of the writ petition. As such, the proceedings initiated by the respondents, under the Tamilnadu Urban Land (Ceiling and Regulation) Act, 1978, ought to be held, as abated.
- `12. It had been further stated that, even though a notice had been issued, in the year, 1988, no final order had been passed or communicated, by the respondents, in respect of the lands, in survey No.20/2, Pallipattu Village. Further, as per Section 11(5) of the Act, the competent authority is bound to issue a notice in writing to a person who is in possession of the land in question, asking him to surrender and deliver possession of the same to the state government or to any person duly authorized by the said government. However, in the present case no such notice had been issued to the respondents, by the competent authority.
- 13. It has also been stated that the statutory vesting of the vacant land, with the respondent, under Section 11(3) of the Act, would be of no relevance when the actual physical possession of the land has been with the respondents. Further, no compensation had been paid to the petitioners, pursuant to the acquisition proceedings. As

such, the proceedings initiated by the respondents, in respect of the lands in question, cannot be held to be valid in the eye of law.

- 14. Per contra, the learned counsel appearing on behalf of the respondents had submitted that the Tamilnadu Urban Land (Ceiling and Regulation) Act, 1978, had come into force, with effect from 3.8.1976. The proceedings under the provisions of the said Act had been initiated against the urban land owner, namely, Baby Ammal, as she was in possession of lands in excess of the ceiling limit. Rajagopalan, the father of the petitioners had purchased a portion of the land, measuring an extent of 4230 square feet and 990 square feet, bearing Plot Nos.12 and 12-A, respectively, vide sale deeds, dated 18.7.1980. As such, the purchase of the excess land, after the Tamilnadu Urban Land (Ceiling and Regulation) Act, 1978, had come into force, is null and void, as per Section 6 of the said Act.
- 15. It had also been stated that Baby Ammal, the Urban land owner, had filed the return, under Section 6(1) of the Act, before the competent authority (ULC)/Assistant Commissioner (ULT), Saidapet, in respect of her lands, in S.No.24/3A (TS No.20/2, Block-8) and 26/1D of Pallipattu Village, measuring an extent of 0.58 cents and 0.78 cents, respectively. In the return filed by Baby Ammal, she had proposed to surrender the entire lands. Based on the records available the acquisition proceedings had been initiated to acquire the excess vacant land of 3926 square meters, under Sections 9 to 11 of the Act, excluding 500 square meters of entitlement. While so, the urban land owner, namely, Baby Ammal, had died, on 27.10.1978. Thereafter, R.Munusamy, R.Sundara Babu and V.Jayalakshmi had become the legal heirs of the deceased Baby Ammal. The excess land purchased by Rajagopalan, the father of the petitioners, after the introduction of the Act, is null and void and therefore, the petitioners cannot claim any rights in the said lands. The possession of the lands in question, by the petitioners, would only be treated as encroachment, by the petitioners, in the lands belonging to government.
- 16. It has been further stated that, in fact a certificate had been issued, by the competent authority (ULC)/Assistant Commissioner (ULT), Saidapet, declaring that the lands in question were within the ceiling limits. However, after a scrutiny of the relevant records, the State government, in its order, dated 25.6.1982, had cancelled the clearance certificate issued by the competent authority (ULC)/Assistant Commissioner (ULT), Saidapet, on 22.11.1979, based on the report of the Commissioner of Land Reforms. Thereafter, acquisition proceedings had been initiated, in respect of the lands in question, under Sections 9 to 11 of the Act. After the acquisition proceedings had been completed, the excess vacant land had been acquired and it had been handed over to the revenue authorities, on 23.3.1994. As such, the petitioners do not have any locus standi to question the acquisition proceedings initiated by the respondents, under the

provisions of the Tamilnadu Urban Land (Ceiling and Regulation) Act, 1978. As such, the writ petition, filed by the petitioners, is devoid of merits and therefore, it is liable to be dismissed.

- 17. In view of the submissions made by the learned counsels for the petitioners, as well as the respondents, and on a perusal of the records available before this Court, it is seen that the lands in question had been owned, originally, by one Baby Ammal, who had died, on 27.10.1978. On 22.11.1979, the competent authority had passed an order, recognizing R.Munuswamy Chettiar, R.Sundara Babu Chettiar and V. Jayalakshmi to be the owners of the lands in question, as the legal heirs of Baby Ammal. The competent authority had also stated that the lands in question was well within the ceiling limit prescribed and that the legal heirs of Baby Ammal were entitled to hold the vacant land, as the vacant land was within the ceiling limit prescribed by the provisions of the Act. Thereafter, on 18.7.1980, Rajagopalan, the father of the petitioners had purchased an extent of 4230 square feet and 990 square feet of land, in Plot Nos. 12 and 12-A, respectively, by way of two separate sale deeds, dated 18.7.1980, registered as document Nos.2361/1980 and 2362/1980, respectively, in the office of Sub-Registrar, Mylapore. However, the clearance certificate issued by the competent authority, dated 22.11.1979, had been cancelled by the second respondent. Thereafter, proceedings had been initiated by the respondents, under Sections 9 to 11 of the Act and the excess land in question is said to have been taken over by the government.
- 18. It is also noted that a planning permission, dated 9.7.2004, had been issued by the Chennai Metropolitan Development Authority, in respect of the lands in question. A planning permit had also been issued by the Corporation of Chennai, dated 16.8.2004. Property tax had also been paid, in respect of the said property, by the petitioners. As such, it is seen that the respondents had not taken actual physical possession of the property in question, from the petitioners. Further, nothing has been shown on behalf of the respondents that the due compensation had been paid to Rajagopalan, or to his legal heirs, who are the petitioners herein, in respect of the lands in question.
- 19. It is also noted that, at the time of the purchase of the lands in question, by the father of the petitioners, on 18.7.1980, the order of the competent authority, dated 22.11.1979, was in vogue. As such, it cannot be said that, Rajagopalan, the father of the petitioners, had purchased the property in question, having knowledge of the fact that the lands in question were excess vacant lands, subject to the land ceiling proceedings. Even otherwise, there is nothing on record to show that actual physical possession of the lands in question had been taken over, by the respondents, and that the compensation amount had been paid to the petitioners, in respect of the said lands.

- 20. As such the land ceiling proceedings, said to have been instituted, in respect of the lands in question, is not sustainable in the eye of law, in view of the well settled position of law, as held in the following decisions.
- 20.1. In Smt.Angoori Devi Vs. State of U.P. and others (JT 2000 (Suppl.I) SC 295, the Supreme Court had held as follows:
- "2. These cases relate to the interpretation of different provisions of the Urban Land (Ceiling and Regulation) Act. During the pendency of these appeals in this Court, the Urban Land (Ceiling and Regulation) Act has been repealed by Act 15 of 1999 and the State of U.P. also has adopted the same by a Resolution. In view of the provisions contained in Section 3 of the Repealing Act and the fact that the possession of the vacant land has not been taken over by the State Government, which is asserted by the Counsel appearing for the appellants and is also apparent from the interim orders passed by this Court, the question for consideration no longer survives.
- 3. Further, under Section 4 of the Repealing Act all proceedings under the Act must be held to have abated. In that view of the matter, we do not think it necessary to proceed with this matter. These appeals stand disposed of accordingly."
- 20.2. In PT.Madan Swaroop Shrotiya Public Charitable Trust V. State of U.P (2000 (6) SCC 325), the Supreme Court had held as follows:
- "3. Section 4 of the Urban Land (Ceiling and Regulation) Repeal Act, 1999, provides as under:
- "4.Abatement of legal proceedings. -- All proceedings relating to any order made or purported to be made under the principal Act pending immediately before the commencement of this Act, before any Court, Tribunal or other authority shall abate;

Provided that this Section shall not apply to the proceedings relating to Sections 11, 12, 13 and 14 of the Principal Act insofar as such proceedings are relatable to the land, possession of which has been taken over by the State Government or any person duly authorised by the State Government in this behalf or by the competent authority."

- 4. In the counter-affidavit not a word has been said about the possession of the surplus land. In fact, it is maintained by the appellant that the possession is still with the appellant who was also granted an interim order regarding "status quo".
 - 5. Since there is nothing on record to indicate that the State

had taken possession over the surplus land, the present proceedings have to be abated and are hereby abated under Section 4 of the Urban Land (Ceiling and Regulation) Repeal Act, 1999.

20.3. In Mukarram Ali Khan V. State of U.P and Others (2007-4-L.W. 797), the Supreme Court had held as follows:

"In view of the affidavit filed by the appellant to which no objection has been filed, undisputed position is that the State had not taken the possession over the surplus land. Therefore, the proceedings have to be treated to have abated under Section 4 of the Repeal Act. Appeal from the judgment of HIgh Court of Allahabad allowed."

20.4. In Special Officer and Competent authority, Urban Land Ceiling, Hyderabad v. P.S.Rao (2000 (II) M.L.J. 101 S.C.), the Supreme Court had held as follows:

"We are, therefore, unable to accept the contention of the learned counsel for the State that an application for exemption can be maintained only before the excess is determined under Section 10. In our view, the scheme of the act is to the contrary. The view taken by the Court following the decision of this Court in T.R.Thandur V. Union of India, (1996) 3 S.C.C. 690: A.I.R. 1996 S.C.W. 700: A.I.R. 1996 S.C. 1643, Darothi Clare Parrriara (Smt.) V. State of Maharashtra, (1996) 9 S.C.C. 633: A.I.R. 1996 S.C.W. 3179: A.I.R. 1996 S.C. 2553 and State of A.P. V. Valluru Venkateswara Rao (1997) 3 An.L.T. 417 does not call for any interference."

20.5. In The Special Commissioner, Revenue Secretary to Government, Revenue Department, Fort St. George, Madras-9 V. N.Kannan (W.A.No.1133 of 2002), a Division Bench of this Court had held as follows:

"This writ appeal is directed against the order of the learned Single Judge arising out of Urban Land (Ceiling and Regulation) Act, 1978. The said Act has been repealed later, and there is no saving clause as is contained in some legislative statutes. In fact, Section 4 saves only such action by which the excess land holder has been deprived of his possession and vested the property with Government. But in so far as the proceedings before the any Authority/Tribunal etc., arising under the Act, the legislative policy expressly states that such proceedings shall abate. Such abatement will ensure to the benefit of the party, who has filed a declaration and as such, the question of the appellate authority hearing appeal does not arise at all, as the order holding the first respondent as excess landholder under the Urban Land (Ceiling and Regulation) Act had become non-est in law. In the circumstances, this writ appeal is dismissed....."

20.6. In V.Somasundaram and 2 others V. The Secretary to Government and 2 others (2007-2-L.W. 109), a Division Bench of this Court had held as follows:

"The main contention urged by the learned counsel for the appellants is that the appellants are interested persons as they have purchased the lands from the third respondent and are in possession of their respective extent of land and hence the second respondent ought to have issued notice to the appellants, who are the real owners and therefore the action of the respondents are in violation of Sections 9(4), 10(1) and 11(2) of the Act. The learned counsel ultimately argued that the vesting of the lands in question with the Government cannot be accepted in view of the non-compliance of the specific provisions contained in Section 11(5).

From the perusal of the file it is clear that proceedings were initiated against the third respondent, who is the erstwhile owner of the lands in question, in respect of transfer of this land to the appellants herein. Section 11(5) notice was also issued to the third respondent, who was not the real owner. As per Section 11(5) of the Act, the competent authority is bound to issue notice in writing to any person, who may be in possession of the land, to surrender and delivery possession thereof, to the State Government or to any person duly authorised by the State Government, within thirty days time. No notice having been issued against the appellants, who are in possession of the lands as stated supra, taking possession of lands, on 30.4.1999, by the second respondent is non-est. It is to be noted that due to the repealing of the Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1978, with effect from 16.9.1999, it is not open to the authorities to proceed against the appellants at this stage to rectify the non-compliance of Section 11(5) of the Act.

As rightly contended by the learned counsel for the appellants, the appellants were not entitled to file appeal due to enactment of the Tamil Nadu Urban Land (Ceiling and Regulation) Repeal Act, 1999, from 16.9.1999. Hence, the writ petition filed without availing the alternate remedy of filing of filing appeal under Section 33 of the Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1978, is maintainable."

20.7. In Allind Metal Fabricators Pvt. Limited Vs. The Secretary to Government, Revenue Department, Government of Tamil Nadu, Fort St. Geroge, Madras. (2002 (2) CTC 716), a learned Single Judge of this Court had held as follows:

"The Tamil Nadu Urban Land (Ceiling and Regulation) Act has been repealed by the repealing Act (Act 20 of 1999) and all pending proceedings also having been declared to have abated. As held by the Supreme Court in the case of Angoori Devi V. State of U.P., JT 2000 Supp 1(SC) 295, a decision by a Constitution Bench, if the possession

of the land had not been taken prior to the repeal, such possession cannot be taken thereafter and no proceedings can be thereafter initiated under the repealed enactment. During the pendency of this writ petition the petitioner had the benefit of an interim order protecting his possession. It is also not the case of the respondents that they have taken possession."

20.8. In C.V.Narasimhan V. The Government of Tamilnadu, etc & 2 others (2002-2-L.W. 764), this Court had held as follows:

"A perusal of the impugned order reveals that the petitioner's revision was dismissed on the ground that the Tamil Nadu Act 24 of 1978 had been repealed. When the case of the peitioner is that the possession of the land still continues to be with him and the petitioner did not receive any compensation in respect of the land acquired by the Government, it is for the first respondent to consider the claim of the petitioner and to give a finding on that aspect, which is essential to decide as to whether the repealing of the Tamil Nadu Act 24 of 1978 abates the proceedings pending before the first respondent.

It is clear that the repealed Act gives certain right to the owners of the land where the physical possession of such land continues to be with the owner. The statutory vesting is of no relevance. In the case on hand, the petitioner claims to be in possession of the disputed land. When sub-section (2) of Section 3 of the repealed Act specifically makes a provision to refund the compensation and retain possession if possession remain with the land owner. Hence, it is for the first respondent to consider the question of physical possession and decide the issue. Virtually, the first respondent has failed to consider this vital factor. This Court is of the view that the non consideration of this vital factor by the first respondent will amount to an error apparent on the face of the record, as well as the impugned order suffers from non application of mind with regard to the legal implications of the repealed Act.

It is also contended by the learned counsel for the petitioner that the land did not fall within the purview of the Tamil Nadu Act 24 of 1978 and if that is so, even assuming that the petitioner had voluntarily submitted the return, the same cannot be taken as an estoppel by conduct as there cannot be any estoppel against the statute. When the land did not fall within the purview of the Tamil Nadu Act 24 of 1978, then the authorities have no jurisdiction to proceed with the acquisition of the said land. If any action was taken in respect of the land which did not fall within the purview of the repealed Act, then the said action of the authorities is non est in law, as the petitioner cannot be deprived of the land under a proceeding which is contrary to the statute."

20.9. In Mothi S.Rajamma and 2 others Vs. The Sectretary to

Government, Revenue Department, Fort St. George, Chennai-9 and 2 others (W .P.Nos.16898 to 16900 of 1999) , this Court had held as follows:

- "12. In the case on hand, nowhere it is stated by the respondents that the compensation has been paid to the petitioners especially when the petitioner plead that they have not received any compensation. Hence, where the possession has not been taken over by the Government such lands are also attracted the amending Act 20 of 1999 and consequently, the Government cannot claim any right over such lands.
- 13. As already held when the petitioners are in possession of the land, even assuming that they have received the compensation it is open to them to refund the name and claim the restoration of the property with them. Only in view of the amending provision the $\ensuremath{\text{c}}$ filed befor<mark>e the Stat</mark>e Government and the petitioners State Government had returned proceeding to lapse. When that so, appeals cannot be entertained and it is unnecessary to go into the question because actually when it is found that the possession has not been taken over by the State Government and the compensation also has not been paid to the land owners the petitioners are entitled for the benefit of the amending Act 20 of 1999 and consequently the entire proceedings initiated under the Tamil Nadu Act 24 of 1978 would lapse it is found that the possession has not been taken over by the State Government and the compensation also has not been paid to the land owners, the petitioners are entitled for the benefit of the amending Act 20 of 1999 and consequently the entire proceedings initiated under the Tamil Nadu Act 24 of 1978 would lapse."
- 20.10. In Mrs.Ayesha Haque V. State of Tamil Nadu and others (2003 Writ L.R. 193) , this Court had held as follows:

"A perusal of the above quoted sections 3 and 4 (of Act 20 of 1999 which has repealed the Tamil Nadu Urban Land Ceiling Regulations Act) makes it clear that the repeal shall not affect only the cases where the vesting of the land has taken place in favour of the Government under Section 11(3) and possession having been taken by the State Government. In this case, though orders have been passed, declaring the land as excess, there are two facts which would militate against the continued applicability of the Ceiling Act. Firstly, the possession remains with the petitioner and therefore, no complete vesting has taken place in favour of the State Government. Secondly, as against the order passed by the third respondent, an appeal has been filed before the Principal Commissioner, the second respondent herein, and therefore the proceedings declaring the excess land cannot be stated to have become final. Therefore, I am inclined to hold that Section 3 of Act 20 of 1999 cannot apply and in terms of Section 4, the proceedings have to be held as abated"

20.11. In Ganesan Chettiar Vs. The Commissioner (competent authority under the Urban Land (Ceiling and Regulation) Act, 1978), Land Reforms, Chepauk, Chennai (W.P.No.34546 of 2002), this Court had held as follows:

"Mrs.Bagyalakshmi, learned counsel appearing for the petitioner relied on a decision of this Court reported in 2002(2) CTC 716 (Allind Metal Fabricators Pvt Ltd.,) rep. by its Managing Director Vs. The Secretary to Government, Revenue Department, Government of Tamil Nadu, Fort St. George, Madras, wherein it was held thus:-

- "1. The Tamil Nadu Urban Land (Ceiling and Regulation) Act has been repealed by the repealing Act (Act 20 of 1999) and all pending proceedings also having been declared to have abated. As held by the Supreme Court in the case of Angoori Devi Vs. State of U.P. (JT 2000 Supp 1 (SC) 295, a decision by a Constitution Bench, If the possession of the land had not been taken prior to the repeal, such possession cannot be taken thereafter and no proceedings can be thereafter initiated under the repealed enactment. During the pendency of this writ petition the petitioner had the benefit of an interim order protecting his possession. It is also not the case of the respondents that they have taken possession.
- 2. The writ petition is therefore allowed. The W.P.M.P is closed."
- 4. Relying on the above decision, the learned counsel appearing for the petitioner submitted that the decision of this Court cited supra squarely applicable to the case on hand and prayed for granting the relief sought for in this writ petition...."
- 20.12. In G.Ramasamy V. The District Collector, Villupuram and another (2004-4-L.W.207), this Court had held as follows:

"On perusal, the aforesaid provision, it is clear that the decision to acquire the land is to be taken by the District Collector and not by any other Officer or authority including the District Revenue Officer.

The power under Section 4 is a statutory power conferred by the Act and there is no provision in the statute which authorises the Collector to delegate such power to any other authority.

The delegation contemplated in Section 16 relates to the delegation of any power or duty imposed on the Government and it does not contemplate delegation of any power or function of the Collector. The explanation indicates that for the purpose of this section (meaning thereby Section 16) the expression Collector includes District Revenue Officer."

20.13. In A.Joseph Louis and another V. State of Tamilnadu and 3 others (2004-3- L.W. 208), this Court had held as follows:

"A combined reading of Section 3(1) and 3(2) of the Repealing Act makes it clear that unless possession had already been taken after payment of entire compensation, the State Government would not have jurisdiction to retain the land. On the other hand, if the compensation had been paid by the Government the person is allowed to take possession of the land provided to refund the amount received. Since in the present case neither possession had been taken nor compensation had been paid, there is no jurisdiction for the State Government or for any authority to pass impugned order.

In the present case, the possession of the land had not been taken over by the State at any time. On the other hand, exemption had been granted. The impugned order indicates that the authority wanted to take action on the ground that the order of exemption has been violated by the petitioners and requested the Special Commissioner of Land Reforms to take appropriate action to acquire the land by giving proper instructions to the Assistant Commissioner. This clearly indicates that possession had not been taken and the authority wanted to proceed further for acquisition of the land under the Act. Since such Act had been repealed, there is no jurisdiction vested with the authorities to proceed further.

In this context the provision containing Section 3(2) of the Repealing Act makes it clear that if possession has not been taken over by the State Government or any person duly authorised by the State Government in this behalf or by competent authority; and any amount has been paid by the State Government with respect to such land, then such land shall not be restored unless the amount paid, if any, has been refunded to the State Government."

- 20.14. In K.Vijayakumar and 5 others V. The Principal Commissioner and Commissioner of Land Reforms, Chepauk, Chennai-5 (W.P.No.22553 of 2003), this Court had held as follows:
- "14. In this case, the proceedings are totally vitiated for the following reasons:-
- (a) Service has not been effected on the petitioners at the last known correct address which is found in the records.
- (b) When Tmt.Nagalakshmi Ammal, the mother of the petitioners, had given the names of her major sons who are obviously interested persons, notice was not served on them; the entire proceedings had taken place behind their back.
- (c) The Assistant Commissioner, who recommended that the excess land being a very small area can be ignored, also failed to take note that the excess land should be calculated taking into account the three major sons of Tmt.Nagalakshmi Ammal. This recommendation only

refers to Tmt. Nagalakshmi Ammal and her minor unmarried daughters.

- (d) Rule 8(2) has been violated. As per the said Rule, service has not been sent to the correct address by registered post and when the returns under Section 7(1) clearly refer to the residential address, service ought to have been sent to that address. Affixture on the land will not be proper service.
- (e) The appellate authority has also dismissed the proceedings as abated. The order does not say that since possession has been taken, the proviso to Section 4 will come into effect. On the other hand, even the appellate authority appears to have been aware of the fact that the proviso to section 4 of the Repeal Act will come into play.
- (f) The notice under Section 7(2) of the Act was signed on 15.6.1989, but served one day earlier, i.e., on 14.6.1989.
- (g) The records do not show that possession of the lands was actually taken.
- (h) In any event, right from the commencement of the proceedings, there has been total violation of the statutory provisions relating to service of notice and notice to interested parties.
- (i) The entire proceedings having been vitiated, no possession could have been taken lawfully by the authorities and even indeed, in fact, it was not taken. In fact, photographs have been produced to show that no possession was taken.
- 15. In the result, the order of the second respondent, dated 15.3.1990 is quashed and since the proceedings have not attained a finality by the authorities taking possession, Section 4 of the Repeal Act will come into operation and all proceedings will abate. The writ petition is ordered accordingly....."
- 20.15. In S.Ramasamy Vs. State of Tamil Nadu rep. by its Revenue Secretary to Government, Fort St. George, Madras-8. (W.P.No.6641 of 1997), this Court had held as follows:
- "9. In the case on hand, though from the available materials on record it transpired that use third respondent proceeded against the petitioner upto the notification under Section 11(5) of the Act there is nothing on record to suggest taking over of the physical possession under sub-Section 6 of Section 11 from the petitioner, in order to make the act of acquisition complete in all respects. Even though the order of the second respondent, dated 10.8.1996, would state that the possession was really taken on 30.10.1991, there is absolutely material to support the said position.
- 10. On a perusal of the counter affidavit filed on behalf of the respondents also there is no special averment to the effect as to how the physical possession of the land was taken, on 30.10.1991, by following the procedure prescribed under the provisions of the Act in such circumstances, it will have to be necessarily held that though the declaration under Section 11(3) of the Act came to be issued on

- 07.03.1991, the possession after issuance of 11(5) notice had not been validly taken as contemplated under the provisions of the Act.
- 11. In this context, it is worthwhile to refer to the decision of S.Jagadeesan, in the judgment reported in C.Narasimhan rep. by His Power Agent Smt. Jayalakshmi, No.12, Bishop Garden, Raja Annamalaipuram, Chennai-28 Vs. 1) The Government of Tamil Nadu, rep. by its Secretary, Revenue Department, Fort St. George, Chennai-9. 2) The Special Commissioner and Commissioner of Land Reforms, Chepauk, Chennai-5, 3) The Competent Authority Urban Land Ceiling, Alandur (2002-2- L.W. 764), wherein the learned Judge has clearly stated that so long as the physical possession of the land continues to be with the owner, even the statutory vesting of the land will be of no consequence.
- 12. In the above said background, when the application of Act 20/1999 in considered, it will have to be held that there s no scope to hold that the respondents could be entitled to invoke Section 3(1) (a) of Act 30/1999. In as much as the physical possession of the land has never been taken over by the State Government of any person duly authorised by the State Government in this behalf or by competent authority, automatically the application under Section of the said Act, comes into play and all the proceedings including the proceedings impugned in this writ petition should abate without anything more.
- 13. In result, the writ petition succeeds and the orders impugned in the writ petition are set aside."
- 20.16. In B.Pratap and 3 others Vs. The State of Tamil Nadu, rep. by the Secretary to Government, Revenue Department, Fort St. George, Chennai-600 009 (W.P.No.40847 of 2002), this Court had held as follows:
- "2. It is not in dispute that the subject matter of the writ petition is covered by the decision of the Apex Court as well as this Court in a batch of cases. The learned Government Advocate has not disputed the legal position.
- 3. In the light of the judgment of the Supreme Court in Angoori Devi Vs. State of U.P. (JT 2000 Supp 1 (SC) 295), consequent to the repealing Act, viz., Act 20 of 1999 repealing Tamil Nadu Urban Land (Ceiling and Regulation) Act, the petitioners are entitled to succeed in this writ petition."
- 20.17. In Sukumar Ramanan Vs. The Competent Authority of Urban Land Ceiling and Assistant Commissioner of Urban Land Tax, T.Nagar at No.84 Arcot Road, Kodambakkam, Chennai-600 024 (W.P.No.27432 of 2004), this Court had held as follows:

- "2. According to the petitioner, in the light of the Tamil Nadu Urban Land (Ceiling and Regulation) amendment Act 20 of 1999 and since the petitioner continue to remain in possession of the land in question, the acquisition proceedings automatically abates and therefore, the possession of the petitioner cannot be interfered with.
- 3. On hearing the learned Special Government Pleader and also on perusing the records produced before this Court, I find the report of the Assistant Commissioner (Urban Land Ceiling), dated 7.4.2004, which confirms that the above said land which was allotted to the Housing Board was not used by the Housing board and that the land remains vacant. It is also stated that the land is also covered by compound walls on all sides. This also confirms the stand of the petitioner that the land continue to remain in the possession of the petitioner.
- 4. In such circumstances, since there is no other acceptable material documents on record to show that the possession of the land in question was taken by the Urban Land Ceiling Authorities or the Department to which it was allotted, the claim of the petitioner that he continues to remain in possession of the land cannot be doubted.
- 5. In the result, the writ petition stands allowed and any proceedings initiated under the Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1978, gets abated by virtue of the subsequent amendment Act 20 of 1999....."
- 20.18. In K.R.Kothandaraman V. The Special Commissioner and Commissioner for Urban Land Ceiling and Urban Land Tax and another (2005-4-L.W. 299), it has been held as follows:
- "5. The fact that the petitioner is continuing in physical possession is also not challenged in any manner in the counter. The contention of the respondent to the effect that even symbolical delivery of possession must be taken as the possession of the respondent, can have be of no assistance in the peculiar facts and circumstances of the present case.'
- 6. The proceedings had been initiated against a dead person and the persons in possession of the land are obviously not bound by the so called symbolical delivery of possession, particularly when notice had not been served on them. Nothing has been produced in this Court to indicate that possession had been taken from the present petitioner who apparently was in possession of the disputed land from the date of the registered deed of partition. In such view of the matter, it must be taken that the possession continued with the petitioner and since the urban land ceiling proceedings were void having been initiated and continued against a dead person, the proceedings must be taken to have abated in view of the repeal of the

Act.

- 7. In such view of the matter, the writ petition is allowed and it is declared that the petitioner is the owner in possession of the land and the respondents are not entitled to interfere with his right over the land. There will be no order as to costs."
- 20.19. In Sosamma Thampy Vs. The Assistant Commissioner (ULT) cum Competent Authority (ULC) and another (2006-3-L.W 50), this Court had held as follows:

"The learned Government Advocate appearing for the respondents, was not in a position to show from the records that the actual possession of the lands in question had been taken by the Government or that any compensation was paid to the petitioner for the lands sought to be acquired. In these circumstances, it is clear that the proceedings initiated by the respondents for acquiring the lands of the petitioner, under the Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1978, stood abated on the passing of the Repealing Act 20 of 1999 and therefore, the lands in question continues to be vested in the petitioner and neither the State Government nor the land Ceiling Authorities had any lien over the said properties of the petitioner. Therefore, the proceedings initiated under the Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1978, in R.C.No.254/87A, dated 31.8.1989, read with R.C.No.5633/93A, dated 25.2.1994, by the first respondent, will stand abated on the promulgation of Act 20 of 1999. Hence, the writ petition is allowed.

20.20. In Jayaseelan and another V. The Government of Tamil Nadu and others (2006-3-L.W. 440), this Court had held as follows:

"Proceedings initiated under the 1978 Act were not proceeded against the petitioners who were shown to be in actual possession of the lands in question. On coming into force of Act, 20 of 1999, the acquisition proceedings stand abated in accordance with Section 4 of the Act. Order of the third respondent, dated 15.12.1995, in respect of the lands belonging to the petitioner, set aside."

20.21. In S.Subramaniam Vs. State of Tamil Nadu rep. by the Secretary to Government, Revenue Department, Secretariat, Fort St. George, Chennai-600 009. (2006-3-L.W. 445), this Court had held as follows:

"From the facts, it is found that all the proceedings under the Act, had been proceeded against a dead person. Only for the purpose of claiming payment for Urban Land Tax from fasli 1410, the authorities have addressed proceedings to the petitioner, which is a clear admission on the part of the respondents that physical possession and ownership continued with the petitioner. Land Ceiling proceedings initiated against the petitioner stand abated."

20.22. In C.N.Chandran V. Government of Tamil Nadu (2006(3) M.L.J. 1050), this Court had held as follows:

"Section 3 of the Repeal Act should not be read in isolation, but, it should be read with Section 4 of the Repeal Act. Section 4 of the Repeal Act contemplates that all proceedings relating to any order made or purported to be made under the Principal Act pending immediately before the commencement of this Act, before any Court, Tribunal or any authority shall abate, which means that any orders passed by the authorities including the impugned notifications issued under Section 11(3) of the Act, against which any proceedings is pending before any Court, Tribunal or any authority shall abate. It that if the possession has not been taken over by the Government, even after an order is passed under Section 11(3) of th Act, the proceedings must be held to have abated. The possession of the petitioners is asserted by the learned senior counsel for the petitioners and it is also apparent from the documents mentioned above and also from the interim orders passed by this Court. It is also not in dispute that no compensation was paid to the petitioners. This Court is the consid<mark>ered view th</mark>at the petitioners proved that they are in continuous possession of the lands in dispute upto date, notwithstanding the impugned proceedings initiated by the respondents under the Act and that they are entitled to the benefits of the Repeal Act 20 of 1999."

20.23. In V.Foundation (P) Ltd. V. Principal Commissioner and Commissioner of Land Reforms (2006(4) M.L.J. 676), this Court had held as follows:

"Proceedings for acquisition of excess urban land under the Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1978, initiated against the erstwhile owner and not against the real owner who had purchased the lands from the erstwhile owner will not be binding on the real owner."

20.24. In Simpson and General Finance Company Limited V. The State of Tamil Nadu and another (2006 -4-L.W. 787), this Court had held as follows:

"In the case on hand, during the period the Act 1978 was in force, the petitioner's possession of vacant land was found excess, possession of which was not taken over by the State Government, but granted exemption. The case of the petitioner is that after the Repeal Act no action can be initiated to withdraw the exemption on the ground of non-compliance of conditions, since, Section 21(2) is not saved by Repeal Act.

A joint reading of Section 3(1) of Section 3(2) of Repeal Act would reveal that the compensation must have been paid and possession

been taken pursuant to that. Section 3(2)(b) also provides "then such land shall not be restored unless the amount paid, if any, shall be refunded to the State Government" which makes it clear that even in cases where compensation is paid by the Government, the owner is allowed to take possession of the land, but that can be done only after the amount is refunded to the State Government.

"Saving clause" is used to preserve from destruction certain rights, remedies or privileges already existing not that it gives any new right. The assumption is that legislature enact laws with complete knowledge of existing laws pertaining to the same subject. The failure to add saving clause indicates that the intent was not to save the existing legislature. In this case, Section 21(2) was not saved in the repeal Act. In view of the fact that no action has been taken by the State Government for the alleged violation of conditions imposed while granting exemption prior to the repeal Act and also the fact that Section 21(2) is not saved, it is not even open to the State Government to take any action for the alleged violation of conditions, even if any. The impugned notice is issued only by the second respondent, which is admittedly after the Repeal Act came into force. It is also a fact that neither compensation is paid to the petitioner nor the lands were taken prior to the Repeal Act. In view of the same, either the first respondent or the second respondent has jurisdiction to initiate any action against the petitioner's lands, hence, I hold that the impugned communication is illegal and without any authority of law and the same is quashed accordingly."

20.25. In M/s.Sri Vittal Combines V. The Commissioner and Secretary (Revenue) and 2 others (2007-4-L.W.349), this Court had held as follows:

"Court is of the considered view that once it is found that the actual possession of the land in question had not been taken over by the State Government or by any person authorised by the State Government, the possession would continue to vest with the petitioner, even if a final decision had not been taken, under Section 21 of the 1978 Act. Decisions of the Supreme Court and of this Court are to the effect that if the actual possession of the land in question has not been taken over by the Government or by the concerned authority, and if the due compensation had not been paid, all pending proceedings with regard to the land in question would abate and the land in question would continue to vest with the owner."

20.26. In V.Gurunathan V. Assistant Commissioner of Urban Land Tax and Ceiling (2007 (5) MLJ 103), this Court has held as follows:

"Mere vesting of the land in the Government is not sufficient. Taking actual possession of the land and payment of compensation therefor to the land owner, are crucial factors which, if not done prior to the coming into force of the Repeal Act of 1999, proceedings initiated

under the Tamil Nadu Urban Land (Ceiling and Regulation) Act 1978, would abate."

20.27. In C.Ram Mohan and others V. The Government of Tamil Nadu and 2 others (2008 Writ L.R. 93), this Court had held as follows:

"No valid evidence is produced by the respondents to show that the Draft Statement was served on the petitioners, as regards vacant land held in excess of ceiling limit by them. Plea of respondents was that Final Statement was also served on the petitioner by affixture, which is contrary to Rule 8. Without sending it by Registered post as contemplated under Section 10 read with Rule 8, it was allegedly affixed, hence, it is not a valid service - Moreover, this Court also verified the affixture procedures followed by the respondents, which is also not satisfactory.

Respondents have not complied with the mandatory provisions of serving notice. Final statement and delivery of possession, and failed to give opportunity to the petitioners to file their objections. There is no discussion in the order about the suitability of the lands for construction of houses as the said lands admittedly used only for the purpose of manufacturing bricks as well as agricultural purpose.

Alleged take over of possession is not proved by any valid evidence - As petitioners are in continuous possession of the lands in dispute all along even prior to the Repeal Act and after the Repeal Act, the petitioners possession is protected by this Court during the pendency of this writ petition by granting interim order, the prayer as sought for in this writ petition is to be granted."

- 20.28. In Saraswathi V. Principal Commissioner and Commissioner of Land Reforms (2007 (5) MLJ 540), this Court had held as follows:
- "I. As per Section 10 of 1978 Act read with Rule 8 of the Rules, mandatory on part of authorities under the act, to send all notices in respect of taking over possession of excess vacant land, by registered post, acknowledgment due."
- II. "The criterion for taking over excess vacant land is its suitability for building purposes. If land unfit for building purposes is taken over by Government, such take over is liable to be challenged on that ground."
- 20.29. In Sivaparamam and 2 others V. The State of Tamil Nadu and 4 others (2007-4-L.W. 361), this Court had held as follows:
- "A combined reading of the sections will make it clear that action under the old Act would abate except in respect of cases where possession has already been taken over by the Government or in

respect of cases where possession has not been taken over but deemed to have vested under Section 11(3) with the State Government and the Government paid the amount for the value of the land and the same has not been refunded. That is relating to deemed possession under Section 11(3) of the Principal Act.

Petitioners have categorically stated that they are in physical possession of the properties and have also produced various certificates including urban land tax receipts, certificates issued by the village karnam, patta issued by the Tahsildar etc. to show that the petitioners continue to be in physical possession of the properties in dispute."

- 20.30. In Tessy John Vs. Principal Commissioner and Commissioner of Land Reforms (2008 (1) MLJ 838), this Court had held as follows:
- "I. "When the acquisition proceedings were not initiated against the real land owner and the real owner was not served with proper notices in terms of the Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1978, the entire exercise of acquisition is an exercise in futility and it would also amount to deprivation of property of real owner by misusing the power vested under the Act."
- II. "When the physical possession of the property acquired has not been taken over from the land owner and she continues to be in possession and enjoyment of the said property, she is entitled to have the benefit of Section 4 of the Tamil Nadu Urban Land (Ceiling and Regulation) Repeal Act, 20 of 1999."
- 20.31. In Gannon Dunkerley and Company (Madras) Limited V. The Government of Tamil Nadu and others (1999-I-L.W. 621), this Court had held as follows:
- "Power of Government to exempt any vacant land in public interest and to avoid undue hardship to any person is a power coupled with a duty. The discretion must be used when the facts so warrant or exist and the authority cannot refuse to exercise the power of discretion where debts and liabilities of a company in liquidation can be cleared off only by sale of vacant land in question."
- 19.32. In Saraswathi and another V. The Principal Commissioner and Commissioner of Land Reforms (2007(4) CTC 714), this Court had held that the land acquisition proceedings would stand abated, if the respondents are not in a position to show that actual physical possession of the land in question had been taken over by the respondents and due compensation had been paid to the urban land owner concerned.

21. Accordingly, the writ petition stands allowed. Consequently, connected miscellaneous petitions are closed.

Sd/Deputy Registrar

/true copy/

Sub Asst.Registrar

Csh

То

- 1. The Principal Commissioner and Commissioner of Land Reforms, Chepauk, Chennai-600 005.
- 2. The Assistant Commissioner of Urban Land Tax and Ceiling,
 Arcot Road, Kodambakkam,
 Chennai-600 024.
- 3.The Tahsildar,
 Mylapore Triplicane Taluk,
 Chennai-600 004.
- 1 cc to Mr.R.Saravana Kumar, Advocate, SR.No.73117

+1 cc to Government Pleader SR.73289

W.P.No.24457 of 2009

CES {CO} TP/17.12.2012.

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