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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on : 03.09.2026

Pronounced on :30.09.2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE E.MANOHARAN

WP No. 24626 of 2026

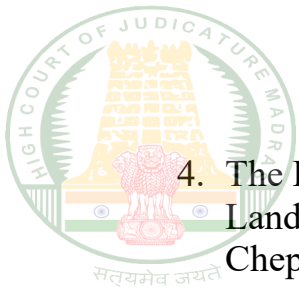
and WMP.Nos.26855, 26858, 26860 of 2026

Thiruvanchuzhi Vaithilingam Pillai Charities
Represented by its Managing Trustee
No.32, Sannathi Street,
Thiruvanchuzhi Post,
Kumbakonam Taluk,
Thanjavur District.

..Petitioner(s)

Vs

1. The Registrar
Tamil Nadu Land Reforms Special Appellate
Tribunal,
Santhome,
Chennai- 600 004.
2. The Registrar
Land Tribunal,
Thanjavur.
3. The Authorised Officer (land Reforms)
Kumbakonam.



4. The Land Commissioner
Land Reforms Department,
Chepauk, Chennai-05.

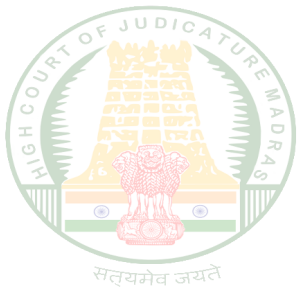
5. The Joint Commissioner
Land Reforms,
Mayiladuthurai.

6. The Authorised Officer
Now Assistant Commissioner (Land Reforms),
Mayiladuthurai.

7. The Sub- Registrar
Swamimalai,
Kumbakonam Taluk,
Thanjavur District.

..Respondent(s)

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, calling for the entire records of respondents 1 to 3 in the proceedings of the 3rd respondent in MR.I.8 T / KEK / 37- 72/ D4, including the order dated 13.5.1984, the proceedings of the 2nd respondent in L.T.C. / M.A. No. 16 of 1984 including the order dated 12.1.1988 the proceedings of the 1st respondent in T.R.P.No. 395 of 1991 including the order dated 16.3.1995 and quash the order of the 1st respondent dated 16.3.1995 made in T.R.P. No.395 of 1991, confirming the order of the 2nd respondent dated 12.1.1988 made in L.T.C. /M.A.No. 16 of 1984, which in turn confirms the order of the 3rd respondent dated 13.5.1984 and further Direct the respondents to effect necessary mutations in the revenue records to the effect that the lands of an extent of around 219 acres in Thiruvalancvuzhi and Nanapadaiyur Village, Kumbakonam Taluk, Tanjore District are owned by the writ petitioner Trust.



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WP No. 24626 of 2



Order QR

For Petitioner(s):

Mr.M.Sriram
for Mr.V.G.Suresh Kumar

For Respondent(s):

Mr.P.V.Balasubramaniam, AAG

Assisted by Mr.K.Surender, SGP

ORDER

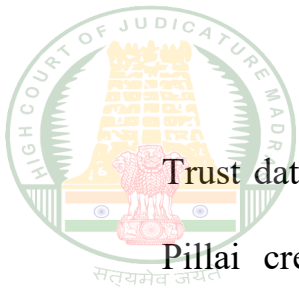
(Order of the Court was made by E.Manoharan J.)

The above writ petition seeks to challenge the order of the respondents 1 to 3 issued under the provisions of the Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act, 1961 [hereinafter called as “1961 Act”] and to direct the respondents to return the properties of the trusts acquired under the above Act by the Government by holding that the same will fall within the exemption prescribed under Section 2 of the aforesaid Act.

**SUBMISSIONS OF THE PETITIONER AND THE RESPONDENTS ARE
SUMMARISED HEREUNDER:**

PETITIONER’S SUBMISSIONS:

2. The petitioner is the Thiruvanchuzhi Vaithilingam Pillai Charities represented by its Managing Trustee. The petitioner submits that by a Deed of

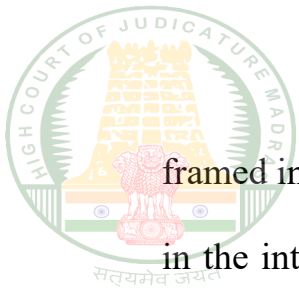


Trust dated 09.09.1891, registered as Doc. No.2095 of 1891, Sri Vaithilingam Pillai created two Trusts in the name and style of “Brahannayaki Anna Chathiram” [hereinafter referred to as “Chathiram”] and “Sri Swetha Vigneswara Swamy Sayarakshai and Arthajama Kattalai” [hereafter called as “Kattalai”].

3. Land measuring a total of 219 acres in Thiruvalancvuzhi and Manapadaiyur Villages, Kumbakonam Taluk, Thanjavur District was vested between the two Trusts and the income of the lands which were agricultural lands, were to be used for fulfilling the object of the Trusts. Learned Counsel for the Petitioner submits that both the said Trusts were intertwined since they have been created under a single document.

4. Learned Counsel for the Petitioner submits that the primary object of the Trusts as detailed in the Trust Deed were to: a) maintain and run a choultry; b) to ensure preparation and distribution of prasatham for Swetha Vigneswara Swamy of Thiruvalanchuzhi Temple and Nallur Kalyana Sundareswarar Temple; c) to perform the kala poojas, namely Sayarakshai and Arthajama poojas besides; and d) providing for various other charitable activities.

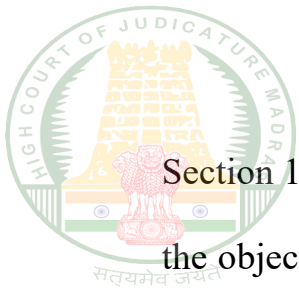
5. Learned Counsel for the Petitioner submits that in 1916, two suits namely, O.S.No.77 & 78 of 1916 were filed before the Sub Court, Kumbakonam, due to the mismanagement of the Trusts and therefore, Scheme Decree was



framed in respect of the management of the Trusts, by an order dated 28.08.1923 in the interim applications viz., I.A.Nos.265 & 266 of 1923 in the above suits.

Learned Counsel for the Petitioner brought the Court's attention to the Scheme Decree and submitted that it was applicable to both the trusts and the properties owned by them. The Scheme Decree directs that the trustees were required to keep separate accounts for the trust involved in O.S.Nos.77 & 78 of 1916. Under the Scheme Decree, the management of the Charities/Trusts and its affairs and the properties were to be vested in a body of three trustees, one of whom shall be a Brahmin of the Saiva or Smartha Sect and the other two caste-Hindus of the Saiva sect and they shall be appointed by the Court from the permanent residents of the Kumbakonam Taluk. One of the three trustees may preferably and if the Court does not think it unfit, be from among the trustees of the temple who have been appointed by the temple committee, Kumbakonam, under Act X of 1863 or any Act that takes its place. Therefore, the Learned Counsel for the Petitioner submits that the activities of the Petitioner's Trusts were predominantly religious in nature.

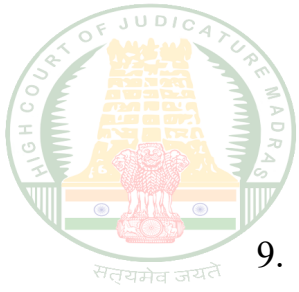
6. Learned Counsel for the Petitioner has submitted that in 1981, the third respondent herein had initiated proceedings under 1961 Act by declaring an extent of 142.27 ordinary acres, equivalent to 104.785 standard acres, as surplus from the holdings of "Brahannayaki Anna Chathiram" after allowing 5 standard acres to be held by the Trust. Objections were filed by the then trustees under



Section 10(5) of the Act on April and June 1981. By an order dated 29.08.1981, the objections were decided against the Trustees. Aggrieved over the same, the petitioner's Trust had preferred an appeal before the Land Tribunal, Thanjavur in CMA No.1 of 1982 and by an order dated 10.01.1983, the Tribunal had remanded the matter back to the third respondent for a fresh disposal. The third respondent after hearing the objections vide its order dated 13.05.1984 held that the 'Chathiram' was a Public Trust of charitable nature and allowed 5 standard acres to be retained by the Trust and declared the remaining 104.785 standard acres as surplus. The third respondent also held that the Trust namely, "Sri Swetha Vigneswara Swamy Sayarakshai and Arthajama Kattalai" is exempted under Section 2 of the 1961 Act, as amended by Act 37/72, as it is purely religious.

7. Against the said order, the petitioner filed an Appeal under Section 78 of the Act before the Land Tribunal, Thanjavur in LTC /M.A No.16 of 1984. The Land Tribunal vide order dated 12.01.1988 confirmed the earlier order of the Authorised Officer and also held that the 'Chathiram' was a Public Trust of charitable nature and the 'Kattalai' was of religious nature and held that no interference was required and the appeal by the petitioner's trust was dismissed.

8. As against the said order, the petitioner filed CRP No.2650 of 1988 on 02.06.1988 which was renumbered as TRP No.395 of 1991 before the first respondent and by order dated 16.03.1995, the revision was also dismissed by the first respondent.



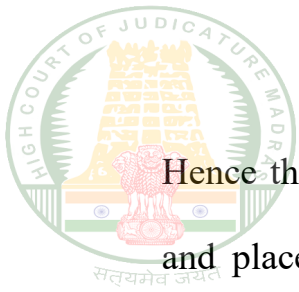
9. The petitioner had filed a Special Leave Petition in SLP (Civil) No.18114 of 1995 before the Hon'ble Supreme Court against the above order. By an order dated 21.08.1995, the Full Bench of the Hon'ble Supreme Court upon hearing the counsels, dismissed the Special Leave Petition. Thereafter, the petitioner submits that in 2007, the respondents by a Government Gazette Notification issued under Section 18(1) of the Act, on 14.02.2007, notified the 'Chathiram' lands as surplus and required for the public purpose. Learned Counsel for the Petitioner submits that the petitioner preferred a representation dated 07.02.2012 raising objections to the order passed under Rule 45(1) of the Tamil Nadu Land Reforms Rules, 1962. In the said representation, the petitioners had referred the Judgment of this Court and sought the issue to be again sent back to the Land Tribunal for adjudication. The said request was treated as a revision and was dismissed by the fourth respondent vide order dated 02.07.2013 by holding that the revision was time barred.

10. The petitioner challenged the above order of the fourth respondent before this Court vide W.P.30902 of 2017. While the matter was pending, the petitioner during the hearing sought permission to withdraw the Writ Petition with liberty to file a Writ Petition against the order of the first respondent dated 16.03.1995 in TRP.No. 395 of 1991 (CRP.No.2650 of 1988) and the Court recording the same, by order dated 27.10.2017 permitted the petitioner to



withdraw the petition with liberty as sought. Thereafter, the petitioner filed WP.SR.109688 of 2023 challenging the proceedings of the respondents 1 to 3 dated 16.03.1995, 12.01.1988 & 13.05.1984 respectively and to direct the respondents to make necessary mutation in the revenue records that the lands to an extent of around 219 acres in Thiruvallanthuruzhi and Manapadaipur Village, Kumbakonam Taluk, Thanjavur District are owned by the petitioner's trust. The said writ petition vide order dated 21.12.2023 was dismissed by the Division Bench of this Court at SR stage itself as not maintainable holding that as under the law prevailing on the date of commencement of the proceedings, there was a total bar under Section 77 H to the High Courts Jurisdiction and also under Section 77 G there was a bar of jurisdiction of all Courts except the Hon'ble Supreme Court and that the petitioners remedy would lie only before the Hon'ble Supreme Court.

11. Against the same, the petitioner filed SLP (Civil) No.26331 of 2024 before the Hon'ble Supreme Court. The Hon'ble Supreme Court vide order dated 21.04.2026, allowed the appeal and set aside the order of this Court dated 21.12.2023 by holding that the after repeal of the relevant provisions, particularly, Section 76 G & 77 H in terms of Act 26 of 2003, the statutory bar on the jurisdiction of High Court ceased to operate and therefore, the Writ Petition is restored to its original number and directed the parties to appear before the High Court and that the Court shall decide the matter afresh in accordance with law.



Hence the present Writ Petition has been numbered in W.P.No.24626 of 2026 and placed before this Court and the parties have submitted their respective submissions.

12. It is the primary contentions of the Learned Counsel for the Petitioner that the lands held by the trusts fall squarely within the exemption contemplated under Section 2 (3) (b) of the Act and the lands held by the trusts were treated as a single document holding even as per the Scheme decree of the Court and that the trusts are predominantly religious in nature. The petitioner relies on the Trust Deed and also stated that the activities of the Trust are more or less surrounded on the temple and the income derived from the lands are utilised on these activities. Learned Counsel for the Petitioner submits that thereafter that they have been preparing regular revision / appeal before the concerned authorities over the action taken by the respondents for acquiring the petitioner's trust lands as surplus. Learned Counsel for the Petitioner relies on the proceedings of the Assistant Commissioner (Land Reforms) Mayiladuthurai in Proceedings No.MR.I/8-T/37-7 /K BK/A-2 dated 30.12.2002 to give a glimpse into the various steps initiated by the petitioner to challenge the above proceedings at different stages. The petitioner states that the Authorities have not taken into consideration of the Scheme Decree passed as early as in 1923 and the relevant facts were also not considered by the respondents and therefore, prayed for the above reliefs as mentioned supra in the writ petition herein.

**SUBMISSIONS MADE BY THE RESPONDENTS:**

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13. Learned Additional Advocate General assisted by the Learned Special Government Pleader appearing on behalf of the Respondents submitted that originally the Assistant Commissioner had sent a notice in Form III on 06.10.1978 to the petitioner to file returns stating the details of the lands held by them. The respondents had received the returns on 16.08.1979 and a statement was also given by the petitioner Trust stating that the trust formed are relating to charities and religious purposes. The respondents submits that the third respondent vide proceedings under Section 9(2)(b) of the Act dated 07.03.1980 had declared a surplus of 104.78 standard acres of lands after retaining 5 standard acres to the Charitable Trust i.e., 'Chathiram'. This action of the respondents emanates from the facts that the lands as well as accounts/expenditure relating to 'Chathiram' and 'Kattalai' were held separately and pattas of the lands also stood separately. The petitioner had filed their objections as per Section 10(1) after publication of the draft statement in Tamil Nadu Gazette on 04.02.1981 and after consideration of the objections, the third respondent vide order dated 29.08.1981 under Section 10(5) of the Act passed orders against the petitioner Trust. The petitioner filed an appeal before the Land Tribunal, Thanjavur claiming exemption under Section 2 of the Act and vide order dated 10.01.1983, the Land Tribunal remanded the matter back to the Authorised Officer for fresh disposal

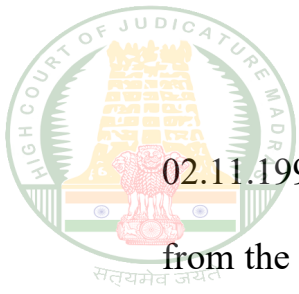


after giving due opportunity to the petitioner.

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14. The third respondent conducted a further enquiry and vide order dated 13.05.1984 and reaffirmed that 'Chathiram' is a Public Trust in charitable nature and permitted them retain 5 standard acres to their name and declared the remaining 104.20 standard acres of lands as surplus. In respect of the other Trust namely, 'Kattalai', the concerned Authority had exempted it, as it is religious in purpose. The petitioner filed an Appeal before the Land Tribunal, Thanjavur again in LTC./ MA No.16 of 1984 and by order dated 12.01.1988, the Land Tribunal held that the classification of the two Trusts as charitable and religious was proper and dismissed the appeal as devoid of merits.

15. Thereafter, the petitioner filed CRP.No.2650 of 1988 on the file of this Court which is renumbered as TRP.No.395 of 1991 after constitution of the Tamil Nadu Land Reforms Special Appellate Tribunal and the said revision was also dismissed on 16.03.1995. As against the said order of the Tribunal, the petitioner had filed SLP (Civil) No.18114 of 1995 before the Hon'ble Supreme Court which was also dismissed by Order Dated 21.08.1995. Learned Additional Advocate General submits that the Notification under Section 18(1) of the Act was published in Tamil Nadu Gazette on 27.09.1995 which was also challenged by way of revision by the petitioner before the Fourth Respondent/Land Commissioner in RP.No.76 of 1995 and the fourth respondent passed orders on

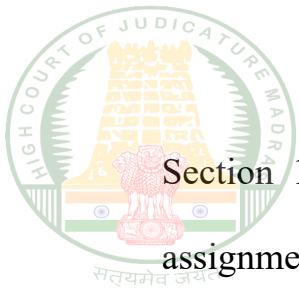


02.11.1996 allowing an extent of 13.72. acres of 'Kattalai' lands to be excluded from the surplus list, while also granting permission to include some lands to be

included in the retainable portion for lands alternatively accepted for surplus.

Thereafter, the Assistant Commissioner, Mayiladuthurai passed an order dated 01.11.1999 keeping in mind the above mentioned revision order. This was also challenged by the petitioner by way of a revision petition before the Land Commissioner in RC.No.6 of 2000, whereby he remanded back the matter to the Assistant Commissioner with regard to certain contentions raised by the petitioner pertaining to accommodating the lands under the ceiling area held by 'Chathiram' as per the Act and the issues pertaining to offer of alternate surplus lands by the Trust and for not complying with the procedure regarding the disposal of the surplus lands. Based on the order of the Land Commissioner, the Assistant Commissioner conducted the proceedings and passed an order dated 08.07.2002 effecting necessary changes, and thereafter, the revised final statement under Section 12 of the Act was published on 01.12.2004.

16. Learned Additional Advocate General submits that the petitioner again filed a revision before the Land Commissioner (Land Reforms) against the final statement published on 01.12.2004 which was numbered as RP 6 of 2005 and the same was also dismissed by order dated 24.06.2005 by the fourth respondent holding that all the issues raised by the petitioner have already been settled in the earlier proceedings. Subsequently, a Revised Notification under



Section 18(1) was published in the Official Gazette on 14.02.2007 and the assignment proceedings were carried out under the Rules [Tamil Nadu Land Reforms (Disposal of Surplus Land) Rules, 1965] and 214 eligible candidates were assigned the surplus lands. Learned Additional Advocate General would submit that these beneficiaries are in enjoyment and possession of the lands in question. Learned Additional Advocate General submits that after a period of five years, the petitioner Trust filed an objection before the fifth respondent in 2012 seeking the matter to be sent back to the Land Tribunal again to decide on the issue of exemption under Section 2 of the Act i.e., that the 'Chathiram' and its lands were religious in nature. The said representation / revision was also dismissed by the fourth respondent vide order dated 02.07.2013 which was subsequently challenged and the same eventually led to the filing of the present Writ Petition as stated above.

17. Learned Additional Advocate General submits that though the single document created two distinct Trusts namely, 'Kattalai' and 'Chathiram', they were maintained separately which is seen by the presence of separate budget, accounts etc. The respondents submits that in fact, separate Form II Returns were filed by the petitioner under the Act when these proceedings for surplus was initiated by the respondents. It is the strong contention of the Learned Additional Advocate General that distinct properties held by each Trust, which were separately earmarked and for this, the Learned Additional Advocate General

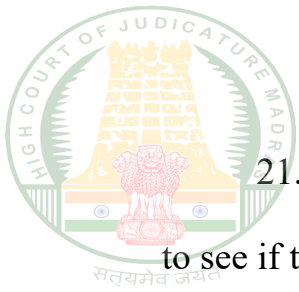


relies on the fact that two separate suits were filed i.e., O.S.Nos.77 and 78 of 1916 and also the Scheme Decree framed thereunder has also been relied upon for supporting his contentions.

18. Learned Additional Advocate General submits that due consideration was given by the Authorities to all the materials placed before them in every proceedings and the 'Kattalai' has been held as religious and exempted under the Act and the 'Chathiram' has been held as one of charitable in nature and that it has no religious purpose to it. Learned Additional Advocate General submits that despite several opportunities, the petitioner have failed to establish that the 'Chathiram' was eligible for exemption under Section 2 of the Act and that the petitioner's trust cannot be allowed to re-agitate the matter repeatedly for over the last 40 years and also 20 years after lands been assigned to farmers by the Government.

19. Learned Additional Advocate General appearing for the respondents reiterates that due application of mind was exercised in passing the orders under the Act, in accordance with law and prayed that this Court dismiss the claim of the petitioner as devoid of merits.

20. Heard both sides and perused the materials placed on record.



21. This case has a long history and due consideration needs to be given to see if the exemptions claimed under the Act, especially, under Section 2 more precisely 2(3)(b) will apply to the case at hand. The Hon'ble Supreme Court vide its order dated 21.04.2026 in SLP (Civil) No.26331 of 2024 held that, the Court should decide the matter afresh in accordance with law and the parties can raise all their contentions in such proceedings and rightfully so, the parties have raised their respective contentions for consideration by this Court.

22. After hearing the parties, the following contentions/issues require our consideration:

1) Whether the Petitioner's Trust i.e., 'Chathiram' and the lands allotted to it will attract the exemption provided under Section 2 (more specifically Section 2(3)(b)) of the Tamil Nadu Land Reforms [Fixation of Ceiling on Land] Act, 1961?

2) Is the contention of the petitioner that the Trusts have merged in view of the Scheme Decree acceptable for the sake of availing the exemption under Section 2(3)(b) of the 1961 Act?

3) Are the actions of the Petitioner affected by delay and laches and is the Petitioner estopped from raising this issue in light



of the earlier rounds of adjudication?

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4) What is the consequence of the order passed by the Land Commissioner dated 24.06.2005 which led to the Notification 18(1) of the Act being issued ?

5) Can the respondents declare the lands belonging to the Trust as surplus when the Trust itself is administered by a Scheme Decree framed by a Court and is the prior sanction/permission of the Scheme Court needed?

6) Whether the right of the allottees of the surplus lands by the Government will prevail even if the above lands fall under the exemption of Section 2 of the 1961 Act in view of estoppel and laches?

23. The first contention is the most important i.e., the exemption under Section 2 of the Act. While answering this, it would require that the second contention/issue is also taken along with this as they are both interconnected. The Tamil Nadu Land Reforms [Fixation of Ceiling on Land Act], 1961 is enacted for reducing the glaring inequalities in ownership of agricultural lands and bring forth the legislation to prescribe the maximum extent of agricultural lands, that a person



may hold. It is considered a beneficial legislation aimed at agrarian reforms, reducing inequality in the field of agriculture land ownership and land distribution for landless farmers. In fact, it is shielded by being placed under the Ninth Schedule of the Constitution of India.

24. Section 2 of the Act is titled as follows:

2. Act not to apply to lands held by existing religious institution or religious trust of public nature -

1) Subject to the provisions of sub-sections (2) and (3) and of section 6, nothing contained in this Act shall apply to lands held,-

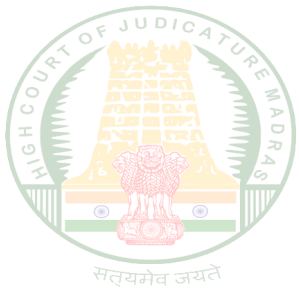
i) by an religious institution, or

ii) by any religious trust of a public nature, which in existence on the date of the commencement of this Act.

2) Notwithstanding anything contained in sub-section (1), no such religious institution or religious trust of a public nature as is referred to in sub-section (1) shall acquire by any means whatsoever any land after the date of the commencement of this Act.

3) Notwithstanding anything contained in this Act, for the purposes of this section-

a) where a public trust in existence on the date of the commencement of this Act, has been created both for a public



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purpose of a religious nature and for any other public purpose; or

b) where the income from a public trust in existence on the date of the commencement of this Act is appropriated both for a public purpose of a religious nature and for any other public purpose, such public trust shall be deemed to be a religious trust of a public nature.

25. Under the said provision, it is seen that nothing contained in this Act shall apply to lands held by religious institution or any religious trust of public nature in existence at the commencement of this Act. In fact, the Act also goes to state that where there is a public trust in existence that has been created both for a public purpose of a religious nature or any other public purpose or where the income from a public trust in existence is appropriated both for a public purpose of a religious nature or for any other public purpose, the said public trust shall be deemed to be religious trust of public nature.

26. To decipher if this exemption is available to the Petitioner, it would be necessary for us to primarily take note of the Trust Deed dated 09.09.1891. The relevant page that has caught our attention and is relevant to the issue is extracted hereunder:



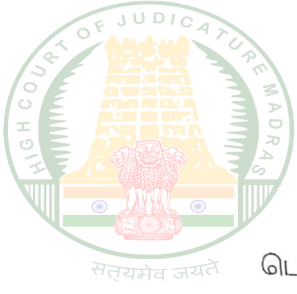
1891 ம் ஆண்டு ஆவண எண் 2095

தர்ம விசாரணை பத்திரம்

1891ம் வருஷம் செப்டம்பர் மாதம் 9ஆம் தேதி

கும்பகோணம் தாலுக்கா, திருவலஞ்சுழி கிராமம், மிராசு, தவசியாபிள்ளை குமாரர் வெள்ளாழ் ஜாதி சிவமதம் மிராசு 48 வயதுள்ள வைத்திலிங்கம் பிள்ளையாகிய நான் எழுதி வைத்த தர்ம விசாரணை பத்திரம்:-

1. என்னுடைய தகப்பனாரால் அன்னதானம் செய்ய வேண்டும் என்று உத்தேசித்து, தஞ்சாவூர் டிஸ்ட்ரிக்ட், சுவாமிமலை சப்ரிஜிஸ்தரைச் சேர்ந்த கும்பகோணம் தாலுக்கா, சுவாமிமலை மகாகாணம் திருவலஞ்சுழி கிராமத்தில் அடியில்கண்ட ஷெடியூல் 1 நீர் ஸ்தலத்தில் சத்திரம் ஒன்று கட்டப்பட்டிருக்கிறதுமான நிலையில் என் தகப்பனார் காலத்தில் மேற்படி திருவலஞ்சுழி ஸ்ரீசுவேதவிக்னேசுவர சுவாமி கோவிலில் பிரசாதம் முதலானதுகள் நிவேதனம் செய்து மேற்படி சத்திரம் கட்டடத்தில் பட்டாசாரிகளான பிராமணர்களுக்கு உபயோகப்படுத்தி வந்தார். மேற்படி சத்திரத்தில் சமையல் செய்து கொள்ள இஷ்டப்பட்ட பிராமணர்களுக்கு பத்திரங்களும் கொடுத்து, அரிசி முதலான சமையலுக்கு உபயோகமான சாமான்களும் கொடுத்து வந்தார். மேற்படி சத்திரத்துக்கு பத்திரமாய் சில ஸ்தாவர சொத்துக்களை வைக்க வேண்டுமென்ற எண்ணம் அவருக்கு இருந்தும் அந்தபடி வைத்து தர்மம் நடத்த வேண்டுமென்று என்னிடம் அவர் பலமுறை சொல்லியிருக்கிறார். எனக்கும் அப்படியே தர்மம் செய்ய வேண்டுமென்கிற எண்ணமும் வெறுகாலமாய் இருந்து வந்தது. ஆதலால் மேற்படி சத்திரம் தர்மத்துக்காகவும் பின்னும் மேற்படி திருவலஞ்சுழி கிராமத்திலுள்ள ஸ்ரீசுவேத விக்னேசுவர சுவாமி கோவிலின் சாயரட்சை, அர்த்தஜாமம் இந்த கட்டளைகளுக்காகவும் மேற்படி சப்ரிஜிஸ்தரைச் சேர்ந்த நல்லூர் ஸ்ரீகல்யாணசுந்தரேஸ்வர சுவாமி கோவிலின் சாயரட்சை அர்த்த ஜாமம் இந்த கட்டளைகளுக்காகவும் மேற்படி சப்ரிஜிஸ்தரைச் சேர்ந்த மேற்படி சுவாமிமலை ஸ்ரீசுவாமிநாத சுவாமி கோவிலின் சாயரட்சை, அர்த்த ஜாமம் இந்த கட்டளைகளுக்காகவும் மேற்படி திருவலஞ்சுழியிலுள்ள தாமரை குளத்துக்கு வடபுறமாய் கோடை காலத்தில் என் தகப்பனார் காலத்திலும் என்னுடைய நாள் சில காலமும் அடியிற் ஷெடியூல் 2 நீர் ஸ்தலத்தில் வைக்கப்பட்டு வந்த தண்ணீர் பந்தல் தர்மத்துக்காகவும், என்னுடைய தகப்பனார் நாளிலும், பிறகு என்னாளிலும் எங்களுடைய குடும்ப உதவியை

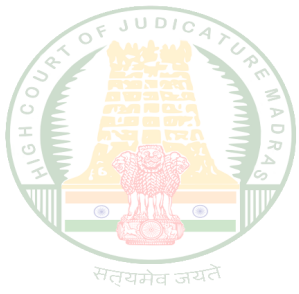


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பெற்று வந்த சிலர்களும், அவர்களுடைய சந்ததியர்களும், வரும்படி பெற்றுக்கொண்டு வருவதற்கு அனுசூலமாகவும் அடியிற்கண்ட படி என்னுடைய குடும்பத்தை. சேர்ந்த ஸ்தாவர சொத்துக்களை யேற்படுத்தி அதுகளின் வரும்படியிலிருந்து கிரமமாய் மேற்படி தர்மம் முதலியதுகள் சரிவர நடந்து வர வேண்டிய விஷயத்தில் அடியிற்கண்டபடி தகுந்த ஏற்பாடுகளும் செய்திருக்கிறேன்.

27. One Sri Vaithilingam Pillai created the above mentioned Trust Deed dated 09.09.1891 which was registered as Doc.No.2095 of 1891. Perusal of the above shows that Late Mr.Vaithilingam Pillai has mentioned that his father, with an intention to feed the public/poor (Annadhanam) had built the ‘Chathiram’ in Thiruvalanchuzhi Village in Kumbakonam Taluk, Thanjavur District.

28. Sri Vaithilingam Pillai goes on to note that his father has permitted the said ‘Chathiram’ to be also used by Brahmin Bhattacharyars [who are scholars/priests] for their general accommodation and also can be used by Brahmins for cooking and for that purpose his father has provided them with utensils and rice.



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29. He also states that his father had desired to leave certain properties to the 'Chathiram' and to use its income for doing charity. He says that this was conveyed to him by his father many times. He also states that he also like his father harbours the desire to do charity and therefore, had left the said 'Chathiram' for doing charity in the said Trust Deed.

30. On study of the Trust Deed, it also shows that he has mentioned about the water shed "(Thaneer Pandhal)" that was left by his father and indicates that the schedule property income be used for above said charity and shall continue after his life time for the benefit of the dependants and their descendants with the help of his family and people related to them.

31. Sri Vaithilingam Pillai apart from the recital, in the schedule of Trust Deed explained about the association of the 'Chathiram' and 'Kattalai'. In order to shed more light, it is also relevant to note the description of the property and purpose that has been entered in the Trust Deed, for useful reference, the said Schedule is extracted hereunder:



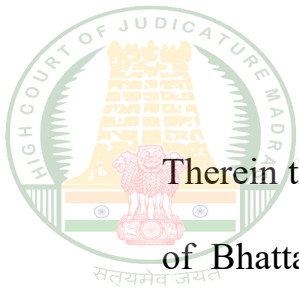
அன்னதானம்
உபயோகத்திற்காகவும்
கண்ட ஜாபிதா:-

செய்துதற்காகவும் பாட்டாச்சரி ஜனங்களின்
ஏற்படுத்தப்பட்டிருக்கிற சத்திரம் இட முதலிய விபரம்

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தொழில் நம்பர்	சத்திரம் இருக்கும் கிராமம்	சத்திரத்தின் விபரம்	சத்திரத்தின் நான்கெல்லை முதலிய விபரம்	நிலம்-ஏரா
1	திருவலஞ்சுழி	ஓட்டுவில்லை கட்டிடம்	திருவலஞ்சுழி ஸ்ரீசுவேத விக்னேசுவரஸ்வாமி கோயில் சன்னதியில் வீதிக்கு வடக்கு, நடைபாதைக்கு கிழக்கு, வடக்கு வீதிக்கு தெற்கு, குருக்கள் குடியிருக்கும் வீட்டிற்கு மேற்கு, இதற்குள்பட்ட ஓட்டுவில்லை கட்டிடம் ஓடு போடப்பட்டு உள்ளதும் அதன் கொல்லை வாழ்வீச்சு அதில் திருவாசலிலும் கொல்லையிலும் யேத்தத்தத்தாகாகவும் இருக்கிற கிணறுகள், மரங்கள் உட்பட முற்றிலும் அன்னதானம் செய்யவும், பிராமணாள் குடியிருக்கவும் பாட்டாச்சரி முதலிய ஜனங்கள் தங்கி சமையல் சாப்பாடு முதலியதுகள் செய்யவும் உபயோகப்படுத்தி வரவேண்டியதற்காக ஏற்படுத்தப்பட்டு இருக்கிறது	லி.மா.கு.செ இந்த சத்திரம் ஏற்படுத்தப்பட்டு இருப்பதையும் இதில் நடக்க வேண்டிய தர்மம் முதலியவகை -களையும் நாளது தேதியில் தர்மம் விசாரணைப்பத்திரம் எழுதி இதன் முன் சேர்க்கப்பட்டிருக்கிறது
				1-50

இதற்கு பொருமானம் உத்தேசம் ரூ.1,000/- (ரூபாய் ஆயிரம் மட்டும்)

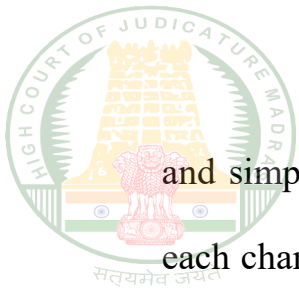


Therein the title of the Schedule reads that it is for Annadhanam and for the use of Bhattacharyars. Perusal of the column describing the boundaries of the

‘Chathiram’ and in the column of remarks, it is seen that the said ‘Chathiram’ is to be used for annadhanam and also for the accommodation of Brahmins and Bhattacharyars to stay and cook. In the remarks column, again there was a mention of doing charity and the ‘Chathiram’ to be used for charity. It is to be kept in mind that the performance of Annadhanam i.e., feeding the hungry is not restricted to a particular festival or occurrence but has been mandated to be conducted on a regular basis to all the public along with the housing and accommodation for Brahmins.

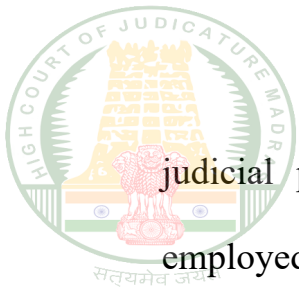
32. Before proceeding further, it is not in dispute that under the same Trust Deed, the founder has also created another Trust, namely, “Sri Swetha Vigneswara Swamy Sayarakshai and Arthajama Kattalai” [‘Kattalai’] which is a public trust of religious nature. The respondent authorities have recognised it as religious in nature and the Act is not made applicable to them. This stand has been consistently held by the authorities before various forums and therefore, it is admitted by both the parties that the ‘Kattalai’ is a public trust of religious nature and does not require any further scrutiny herein.

33. The Trust Deed is the compass for the Trust and direction the author intended for them to take. The wording in the Trust Deed have to be read as plain



and simple to understand the true intention of its author and for what purpose each charities were created by Sri Vaithilingam Pillai in the year 1891. In fact, the Hon'ble Supreme Court in **2014 (16) SCC 222 [Commissioner of Income Tax Vs. Dawwoodi Bohara Jamat]** has observed that determination of the nature of a Trust as wholly religious or wholly charitable or both is not a question of fact but a question which requires examination of legal effects of the proven facts and documents that is the legal implications of the objects of the Trust as mentioned in the Trust Deed. It is only the objects of the Trust as declared in the Trust Deed which would govern its right for exemption and illuminate the purpose, creation of such a Trust. In the 'Chathiram' and the lands associated with it, the author of the Deed talks about using the same for performing Annadhanam (feeding the hungry/poor) apart from also permitting it to be used to accommodate Bhattacharyars/Brahmins and permit them to cook their food in the said 'Chathiram'. One of the questions that arose for our consideration was would the activities prescribed to be performed at the charities qualify as either religious or charitable or both.

34. The Tamil Nadu Land Reforms Act 1961 defines under Section 3 (36B) a "religious institution" as: any (i) temple, (ii) math, (iii) mosque or (iv) church, which is dedicated to, or for the benefit of, or used as right by, the public as a place of religious worship. While the Act does not define precisely religious purpose or other public purpose i.e., charitable purpose, we look at the earlier



judicial pronouncements in this subject to analyse the evaluative process employed to distinguish between religious and charitable purpose.

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35. In the case of *Commissioner, Madras Hindu Religious and Charitable Endowments Vs. Narayana Ayyangar reported in AIR 1965 SC 1916*, the Hon'ble Supreme Court had dealt with a concept of religious charity under Section 6(13) of the Madras Hindu Religious and Charitable Endowments Act 19 of 1951. In the said case, certain residents of a village had set up a Samaradhanai Fund for feeding Brahmin pilgrims attending Sri Venkatachalapathi Swami Shrine at village Gunaseelam on the occasion of Rathotsatvam festival. Proceedings were initiated under Section 57(d) of the Madras Hindu Religious and Charitable Endowments Act, to hold that the above fund is for a religious charity within the meaning of Section 6(13) of the said Act. In this case, the Hon'ble Supreme Court has observed that there must be an institution which may in law be regarded as a public charity, before it may by its association with a religious festival or observance be regarded as a religious charity. The association undoubtedly must be real and not imaginary, but to constitute association it is not predicated that the administration of public charity must be controlled by the persons responsible for celebrating the religious festival in a temple or math or be an integral part of the festival or observance.



36. In para 7 of the aforesaid order, the Hon'ble Supreme Court has observed as follows:-

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“7. On the facts found, it is clear that on the occasion of the Rathotsavam festival of Sri Prasanna Venkatachalapathiswami shrine, pilgrims from many places attend the festival and the object of the charity is to feed Brahmins attending the shrine on the occasion of this festival. It is not disputed that setting up a Fund for feeding Brahmins is a public charity. The primary purpose of the charity is to feed Brahmin pilgrims attending the Rathotsavam. This public charity has therefore a real connection with the Rathotsavam which is a Hindu festival of a religious character, and therefore it is a religious charity within the meaning of Section 6(13) of Madras Act 19 of 1951.”

So it is clear from the judgment of the Hon'ble Supreme Court that a public charity must have an integral part with the Hindu religious festival or observance of a religious character or religious in nature for it to be deemed as a religious purpose.

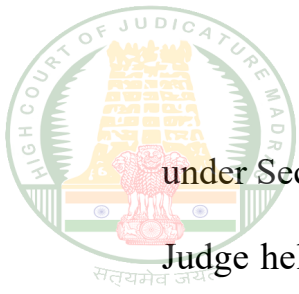
37. The above view of the Hon'ble Supreme Court has also been followed by the Division Bench of this Court in **2003 (3) MLJ 122 [Kalia Pillai (Dead) and others Vs. Kathayee Ammal Dharmam (Charities), Thiruvannamalai rep. By its Executive Officer, The Executive Officer of Sri Arunachaleswar Devasthanam, Thiruvannamalai]** where this Court has also looked into the



intention of the person creating the charity and its association with the religious festival or observance or in determination as to whether the said charity is also religious.

38. In *Hajia Aiysha Nachiar Kalvi Arakkattalai vs. State Of Tamil Nadu – 1979 (1) MLJ 366*, it was observed by the Court that the presence of a religious purpose is a precedent to attract the total exemption under Section 2 of the Act. In *Vedapatasala Trust Vs. State of Tamil Nadu – 1981 (1) MLJ 225*, it was held that imparting of instructions from Vedas and agamas is purely of religious nature and therefore, any Trust imparting such instructions would be a religious Trust of a Public nature and attract the exemption under Section 2 of the Act. In *Rajammal Vs. Authorised officer – 1984 (1) MLJ 270*, this Court held that the dedication of property must be for religious purpose and held that the income from the property must be used for the propagation or practice of religion or in other words religious purposed. Herein also, the Court held that imparting of instructions from Vedas and Agamas are of religious nature.

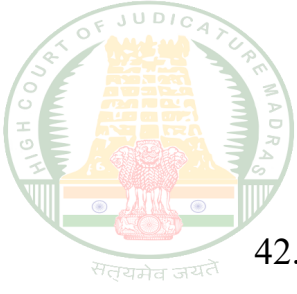
39. Interestingly, we have also come across the judgement of this Court in the case of *Vaiyapuri Paradesi, Annadhana Chatram and Dharmasthapanam by Fit Person T.V.Lakshminarayanan Reddiar Vs. The Authorised Officer (L.Ref.)*, *Cuddalore in CRP.No.2696 of 1977 dated 31.01.1979* where there arose a question whether a particular Trust is of religious in nature and exempted



under Section 2 of the 1961 Act and considered as religious. The Learned Single Judge held that the Trust Deed does not restrict the feeding of the poor during any festival in the temple or that it is confined only to the worshippers of the temple and therefore even if the said feeding is done in front of the temple, the same would only amount to be purely charitable in nature.

40. On the contrary, our attention is also drawn to the Order of the Learned Single Judge reported in *1987 (1) MLJ 79 [Annamalai Ayye Chatram Vs. Authorised Officer (Land Reforms) dated 28.08.1986]* wherein the Court has gone to the extent to say that performing “Annadhanam” itself would amount to observance of a religious character. With utmost respect, we do not agree with this observation of the Learned Single Judge. We, on the other hand, find strength in the proposition laid down by the Hon’ble Supreme Court in *Commissioner, Madras HR & CE Vs. Narayana Ayyangar (cited supra)*.

41. ‘Annadhanam’ is considered as feeding the poor/hungry and while it also has spiritual connection and roots to Hinduism, it does, as an individual act of charity transcend all divisions and boundaries and is to be considered as a moral and humanitarian duty. Feeding the hungry, whether be it a human or animal, promotes the propagation and perseveration of life, a concept recognised across all platforms and even can be brought within the ambit of Article 21 of the Constitution of India and therefore, the same cannot be labelled as purely religious.



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42. In fact, the ancient and classic text “*Thirukural*” among its kural/couplets has dealt with charity most specifically feeding of the hungry.

The relevant couplets are extracted hereunder: [extracted from the book *Thirukural - Pearls of Inspiration* translated by M.Rajaram].

225. ஆற்றுவார் ஆற்றல் பசிஆற்றல் அப்பசியை

மாற்றுவார் ஆற்றலின் பின்.

Great is the power of those who endure hunger

Greater is appeasing others' hunger.

The ability of a person to relieve others of hunger is rated higher than the ability to endure hunger.

226. அற்றார் அழிபசி தீர்த்தல் அஃது ஓருவன்

பெற்றான் பொருள்வைப் புழி.

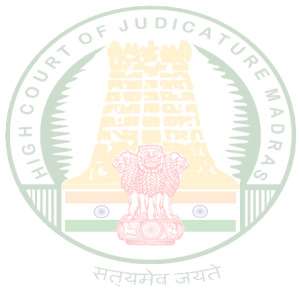
Relieving the killing hunger of the needy

Is the safest treasury of the wealthy.

By relieving the hunger of the poor, the rich find a good place to store their wealth.

227. பாத்தான் மரீஇ யவனைப் பசிஎன்னும்

தீப்பிணி தீண்டல் அரிது.



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Order QR

Fiery disease of hunger seldom touches

Those who share their meals.

The fiery hunger will never touch those who share their food with others.

The above couplets show the importance bestowed upon this act of feeding the hungry, which includes all beings. Therefore, we find that merely feeding the hungry alone cannot be taken as a religious act unless otherwise it is associated with a religious festival or occurrence. From the pleadings/documents annexed, it is also seen that the said ‘Chathiram’ is also used for the purpose of feeding students from the local schools and colleges. In one of their objections filed before the Authorities, the petitioner’s Trust has raised a ground that food is also offered to travellers (தேசாந்தரிகள்) and devotees (யாத்திரிகர்கள்), who come to the temple for religious reasons. Notwithstanding the same, it is quite clear from the reading of the Trust Deed that the act of providing annadhanam was not delienated to a separate class associated with any religious festival but extended to a wide spectrum of the public which included the general public, students and even the worshippers who came to the temple, irrespective of any festival.

43. It is germane to note that in the Trust Deed, ‘Chathiram’ is also meant to be used for accommodating the Bhattacharyars / Brahmins for their stay and also permitting them to cook. There is no reference to the same being associated



with any religious festival and the author of the Trust Deed had wanted to do charity and permit them to occupy the said premises for their benefit. This further shows that the 'Chathiram' was donated for a wide spread of activities. Therefore, the present case will have to be assessed keeping in mind these facts which will carry considerable weight.

44. A perusal of the documents filed indicate that Pattas for the lands associated with the Trusts have been granted separately. We also note from the reading of the documents annexed that separate accounts have been maintained for both the Trusts as directed under the Scheme Decree. The Authorities have also noted that there are no indications in the audited accounts that account from one Trust was adjusted on to the other. In the proceedings dated 13.05.1984, the Authorities have also during an inspection on 24.09.1983 found that students from local schools and colleges were fed in the 'Chathiram' and rooms were also allotted in the backyard of the 'Chathiram' free of costs.

45. From the perusal of the Judgments, the Trust Deed, the pleadings and the documents annexed with the same, we can safely conclude that feeding/ annadhanam cannot strictly be construed, in isolation, as a religious act and on its own it would fall more within the realm of charitable purpose/duty, as would providing general housing / accommodation /facilities to cook for Brahmins. Therefore, the intention of the author towards the 'Chathiram' and lands

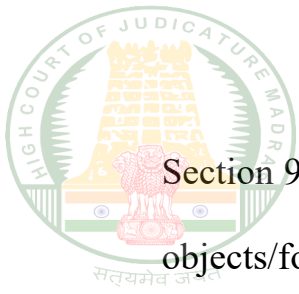


associated with it were meant for charitable purpose only.

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46. The Petitioner on the other hand, has raised the contention that the Trusts have merged, especially after the Scheme Decree and there was no distinction between the lands and all the lands were considered as a single holdings and therefore religious in nature and thus, attracts exemption under Section 2 (3) (b) of the Act. At this juncture, we are also required to look at the Scheme Decree framed by the Court vide order dated 28.08.1923. A perusal of the Scheme Decree shows that in Para 4, the Court has specifically stated that “Singular includes the plural” meaning that the reference to the charities in the Decree would refer to both the charities i.e., ‘Chathiram’ and ‘Kattalai’, individually and separately. This is further strengthened by the fact that in the Scheme Decree, the Court had directed the trustees to keep separate accounts for the Trusts and also it has directed the trustees to carry out the provisions of the Trust Deed dated 09.09.1891 as expressed by Thiru.Vaithilingam Pillai insofar as the charities are concerned.

47. A Scheme framed by the Court is ancillary to the Trust and it draws its Authority from the Deed under which the Trust was created. A Scheme under Section 92 of the CPC., is more an administrative order with its main purpose to regulate the management of the Trust. It does not, normally create or extinguish or modify the object of the Trust except in circumstances prescribed under



Section 92(3) of CPC, which is not so the case at hand and it operates to aid the objects/foundation of the Trust and not to substitute it. Here it is clear that the

Scheme Decree honoured original intentions and directions of Thiru Vaithilingam Pillai and has directed to treat both the charities as distinct entities. Therefore, the contentions of the petitioner that it is a composite Trust and lands have merged and need to be treated as a single holdings cannot be accepted. The charities will have to be treated as separate entities and has to be assessed on their own individual merits, keeping in mind the Trust Deed as explained by the Hon'ble Supreme Court as mentioned supra.

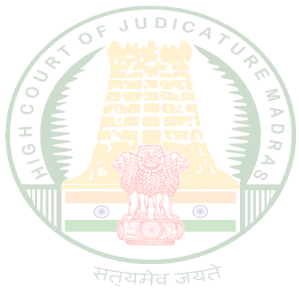
48. If the petitioners have managed all the lands together which clearly is not what is prescribed under the Trust Deed or in the Scheme Decree, the said action is in contravention to the directions in the latter documents and the petitioner cannot now be permitted to paint a colour of legitimacy and allowed to take advantage of their actions to raise a claim as has been done so before this Court to treat both the Trusts and its holdings as religious. When a particular act is prescribed to be done in a particular manner under a said document, the parties concerned are bound by the same and cannot unilaterally change and expect adjudication to be based on their actions and not established procedure or law.

49. Also what the petitioner are claiming is an exemption under Section 2 of the 1961 Act. Since an exemption clause under the Act is a departure from the



general rule, this interpretation should be done strictly and the burden of proving the applicability would be on the petitioner. It cannot be forgotten that the 1961

Act is a legislation brought into effect to help the landless poor and to bridge the inequalities in ownership of agricultural lands. In fact, the beneficiaries under this Act will be the landless and persons among the rural population involved in agriculture. Therefore, by granting this exemption, a category that is not the actual beneficiary under the Act would be granted a benefit and thus, anyone claiming such an exemption will have to prove without iota of doubt that the exemption is applicable to them. Decision of the Hon'ble Supreme Court in the case of *Commissioner of Customs (Import), Mumbai Vs. Dilip Kumar and Company & Others [2018 (9) SCC 1]* makes it clear that the burden of proving the applicability for an exemption would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification under the said Act. The later judgment continues to the effect that when there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the Revenue. Keeping in mind this proposition, we see that the petitioner has not shown any conclusive/concrete evidence to substantiate that the 'Chathiram' and the lands allotted to it under the Trust Deed have a religious purpose or were used or the income derived from the same was used for religious purpose.

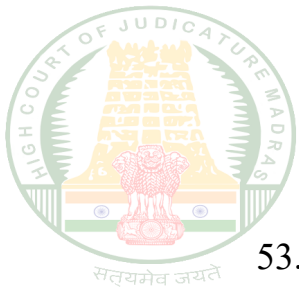


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50. Even the action of the author, Thiru Vaithilinagam Pillai in creating two distinct Trusts one meant for charity and other for religious purpose goes to show that it was his intention to keep them both for separate purpose. In light of the above findings, we hold that Section 2 or Section 2(3)(b) exemption does not apply to the 'Chathiram' Trust and the contention of the petitioner that subsequent to the Scheme Decree the lands had merged and became a single holding cannot be accepted as a viable reason for claiming the above exemption.

51. While the above would answer the main issue placed before this Court, for the sake of posterity and completion, we also address the other contentions placed before this Court.

52. From the records submitted by the respondents, it is seen that originally in the revision petition proceedings dated 02.11.1996 before the Land Commissioner, the petitioner had requested to accommodate certain lands in place of the lands that have been permitted to be held by the 'Chathiram' under the Act. This intentional and voluntary exchange on the part of the petitioner goes to show that they acceded to the proceedings under the Act and even offered lands in exchange with regard to the extent they are permitted to hold i.e., 5 acres under the Act.



53. For better understandings, the relevant paragraphs from the said proceedings are extracted hereunder:

“7. Therefore, it is hereby ordered that 13.72 ½ ordinary acres may be deleted from the holdings of the land owner ‘Chathiram’ since the above extent belongs to ‘Kattalai’ which is exempted under Section 2 of the Land Reforms Act which states “Act not to apply lands held by existing religious institution or religious trust of public nature”.

8. As regards 5 standard acres to be held by the ‘Chathiram’ as per Section 5(1)(d)(i), the request of the petitioner to accommodate some of the followings S.Nos. of wet lands in exchange for dry lands was accepted, subject to the condition the lands surrendered are equal in extent and free from encumbrance and fit for assignment.

R.S.No. Extent A.C.

206/1A 3.79

1

378/2 0.83 1/2

206/1 3.25

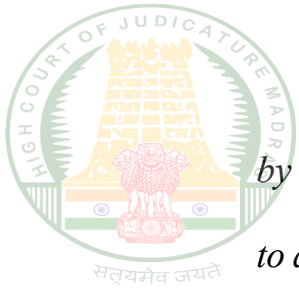
364/2 0.06

364/1 0.43

361/1 0.73 ½

Total 9.10

9. It is ordered that Notification under Section 18(1) of the Act issued in G.O.(Ms) No.801, Revenue dated 22.08.1975 may be suitably modified

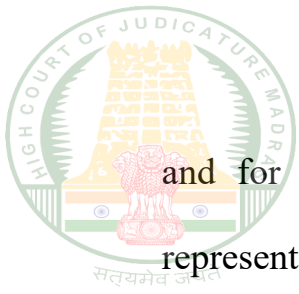


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by excluding the lands owned by 'Kattalai' measuring 13.72 ½ acres and to accommodate the lands mentioned in para 8 above within the 5 standard acres of entitlement to be held by the 'Chathiram' in exchange for some other lands subject to the condition the lands surrendered are free from encumbrance and fit for assignment."

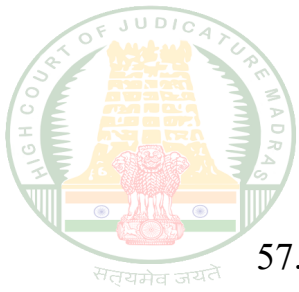
54. This aspect of exchange has been subsequently also recorded in the proceedings of the Land Commissioner in RP Order dated 24.06.2005, whereby taking note of the offer by the petitioner and acceptance by the respondents' authorities, the Land Commissioner has passed the order which paved the way for the Government to finally issue the Notification under Section 18(1) through a Government Gazette which thereby notified that the surplus lands are required for public purpose. This Notification 18(1) of the order dated 14.02.2007 was not challenged by the petitioner. In fact, the above pertinent documents dated 02.11.1996 and more importantly, the Revision Petition order dated 24.06.2005 have been brought to the attention of this Court by the respondents and not the petitioner, in their typed set of papers filed on behalf of the State.

55. Now comes the element of delay and the consequence arising out of the same. In 2012, the petitioner had addressed a representation to the fifth respondent in objection to the order passed under Rule 45(1) of the Tamil Nadu Land Reforms Rules 1962 which deals with draft compensation assessment roll



and for determining the compensation payable to the Trust. In the said representation, the petitioner has referred to the judgment of this Court in **1981 (1)MLJ 225 [Vedapatasala Trust Vs. State of Tamil Nadu]** and sought for the matter to be sent back to the Land Tribunal to be re-decided again on the issue of exemption. The said judgment does not come to the help of the petitioner as in the above case, the Trust was involved in imparting instructions in Vedas and Agamas, which is certainly religious in nature and that is not the case herein. The objection from the Petitioner emanated against the order passed under Rule 45(1) towards compensation and goes to show that the petitioner did not actually challenge the Section 18(1) Notification.

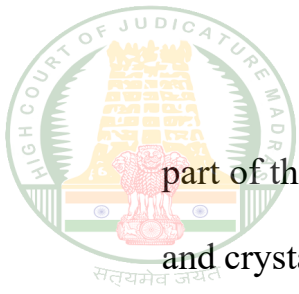
56. In the meanwhile, after 2007 Notification, the lands were already assigned to 214 eligible landless poor. By the above action of the petitioner, in agreeing for exchange of land and paving the way for 18(1) Notification to be issued, the third party rights have been crystallized and the lands declared as 'surplus' for public purposes have also been allotted to the farmers. The petitioner cannot be permitted to reagitate the matter in different forms especially, since they had not challenged the 18(1) Notification of 2007 at all until now where in the current Writ Petition they have challenged the original proceedings of the Authorities of the years 1984, 1988 and 1995, the precursor to the eventual Notification.



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57. Learned Additional Advocate General has taken a ground that the delay on the part of the petitioner is to be construed as fatal to their claim and the same is countered by the Learned Counsel for the petitioner by relying on the Order of this Court in **2019 SCC OnLine Mad 29178 [Annathana Chathiram rep. by its Managing Trustee N.Rengarajan Vs. Government of Tamil Nadu rep. by its Secretary, Revenue Department and Others]** where the Court has held that when petitioners are religious Trust of public nature, the Courts will have to necessarily assume parens patrial jurisdiction and delay cannot be cited as a ground to defeat the challenge of acquisition of lands as surplus. While we are in agreeance that the rights of the religious Trust or the rights of deities have to be protected, the important distinction that has to be kept in mind is that in the later case, mentioned above, it was admitted by all parties including the Authorised Officer that the Trust therein was religious in nature. On the contrary here there is no such admission by the State and it is been vehemently contended by the authorities for the last 40 years that the 'Chathiram' is not religious in nature. Therefore this judgment also does not come to the aid of the petitioner.

58. Hence, we hold that by the action of the petitioner in offering the lands in exchange and the same having been accepted by the State leading to issuance of 18(1) Notification, they have estopped themselves by their own conduct from challenging the proceeding under the Act. Also the delay on the



part of the petitioner leading to finalization of the proceedings, allotment of land and crystallisation of rights for third parties are aspects that cannot be ignored and

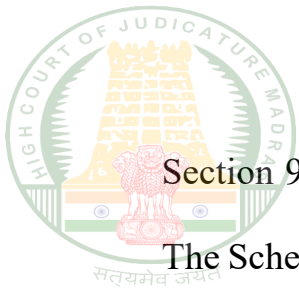
we hold that the allotment by the State to the landless farmers subsequent to the Notification is valid and they cannot be disturbed and that the vesting of the surplus land with the State has been done by following due process of law and therefore does not require any interference.

59. All that remains is the final contention that whether the lands belonging to a Trust administered by a Scheme Decree can be acquired as surplus land under the Act and whether the sanction of the Scheme Court is required. In this regard, the Learned Additional Advocate General would draw the attention of this Court to Section 4 of the 1961 Act which is extracted hereunder:

“4. Act to override other laws, contracts, etc.- The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force, or any custom, usage or contract or decree or order of a Court or other authority.”

Learned Additional Advocate General would submit that the above provision would permit the State to declare the lands as surplus even though the same was administered by a Scheme Decree.

60. The Scheme Decree, as stated above is only an extension and an aid to ensure the objects of the Trust are performed properly. A Scheme framed under

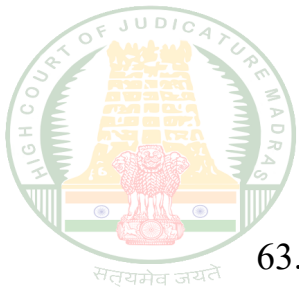


Section 92 seeks to manage the Trust and its properties in an effective manner.

The Scheme Decree insofar as the properties of the Trusts are concerned, restricts alienation of properties by actions, such as sale or mortgage or lease etc., to not be done without the prior sanction of the Court.

61. As mentioned above, the Tamil Nadu Land Reforms Act, 1961 is placed in the Ninth Schedule of the Constitution of India. It is protected by Article 31-A and Article 31-B through inclusion in the Ninth Schedule. Article 31 A protects certain laws, such as laws providing for acquisition by the State. Article 31-A (1) states that it shall not be lawful for the State to acquire any portion of such land as is within the ceiling limit, thereby meaning that it is open to the State to declare surplus any land which is above the ceiling limit. Infact the definition of the “estate” under article 31A is inclusive in nature and even includes within its meaning agricultural lands. Therefore the lands belonging to a Trust such as the ‘Chathiram’ can be brought within the purview of the 1961 Act.

62. Article 31-B protects the laws in the Ninth Schedule to the extent that they shall not be deemed to be void or became void on the ground that they are inconsistent with any provisions of Part III of the Constitution of India. The said Article also goes on to state that the legislation in the Ninth Schedule and its provision shall continue to be in force notwithstanding any Judgment, Decree or Order of any Court or Tribunal to the contrary.



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63. A Scheme under Section 92 of the Civil Procedure Code and proceedings under the Tamil Nadu Land Reforms Act, in so far as to a property/lands is concerned, operate on different spheres and do not legislate on the same subject matter. While the Scheme u/s 92 manages the Trust and its properties, the power of the State under the 1961 Act permits it to declare lands, barring the exception/exemption provided therein, as Surplus, an exercise of its power of eminent domain. A Scheme Decree u/s. 92 usually binds the named parties, persons interested in the Trust for e.g., beneficiaries, worshippers, donors etc., Trustees/Future Trustees etc. The State could be bound if they were impleaded and represented in the Suit, which is not the case in this scenario. The State exercising its sovereign power of eminent domain, under Article 300A, is not bound under the same capacity as the above mentioned. Hence the clear and distinct difference in their operation.

64. Also the executive cannot unilaterally override a subsisting Scheme Decree without proper legislative backing. In this case the properties of the Trust are declared as surplus through procedure prescribed under the Tamil Nadu Land Reforms (Fixation of Land Ceiling) Act 1961.

65. Therefore, the actions performed under the Act are protected and they are not restricted by the fact that the lands herein are managed by the Scheme



Decree framed by the Court. Therefore, we do not see any bar or obstructions for the lands to be acquired as 'surplus' under the Act and do not see the necessity to obtain sanction from the Scheme Court before doing so.

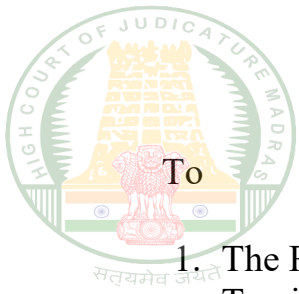
66. The above contentions and issues raised before this Court are answered accordingly.

67. In light of the above reasoning and findings, we hereby hold that the Writ Petition is devoid of merits and therefore, the same is liable to be dismissed. Accordingly, the Writ Petition stands dismissed. Consequently, connected Miscellaneous Petitions are closed. There shall be no order as to costs.

(G.J.,J.) (E.M.,J.)
30-09-2026

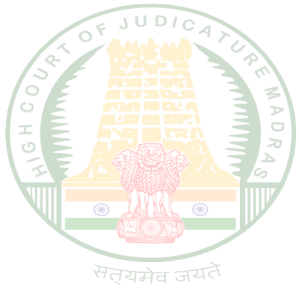
Index: Yes
Speaking/Non-speaking order
Neutral Citation: Yes/No

DP



To

1. The Registrar
Tamil Nadu Land Reforms Special Appellate
Tribunal,
Santhome,
Chennai- 600 004.
2. The Registrar
Land Tribunal,
Thanjavur.
3. The Authorised Officer (land Reforms)
Kumbakonam.
4. The Land Commissioner
Land Reforms Department,
Chepauk, Chennai-05.
5. The Joint Commissioner
Land Reforms,
Mayiladuthurai.
6. The Authorised Officer
Now Assistant Commissioner (Land Reforms),
Mayiladuthurai.
7. The Sub- Registrar
Swamimalai,
Kumbakonam Taluk,
Thanjavur District.



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WP No. 24626 of 2



Order QR

**DR.G.JAYACHANDRAN, J.
AND
E.MANOHARAN, J.**

DP

**ORDER MADE IN
WP No. 24626 of 2026**

30.09.2026