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Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc., issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

TOURISM, CULTURE AND RELIGIOUS ENDOWMENTS DEPARTMENT

THE ALIENATION OF IMMOVABLE PROPERTY OF THE RELIGIOUS INSTITUTIONS RULES, 2025.

[G.O. Ms. No. 478, Tourism, Culture and Religious Endowments RE4-2), 1st December 2025,
கார்த்திகை 15, விசுவாவசு, திருவள்ளுவர் ஆண்டு–2056.]

No. SRO A-34(e)/2025.

In exercise of the powers conferred by sub-section (1) of section 116 read with sub-sections (1) and (3) of section 34 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959) and in supersession of the rules in Revenue Department Notification published in SRO No.A-3470 of 1960 at Page 531 of Part I of the Fort St. George Gazette, dated the 18th May 1960, the Governor of Tamil Nadu hereby makes the following Rules namely :-

RULES

1. Short title. — These rules may be called the Alienation of Immovable Property of the Religious Institutions Rules, 2025.

2. Definitions. — (1) In these rules, unless the context otherwise requires, —

(a) 'Act' means the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959);

(b) 'Urban Area' shall have the same meaning as defined in clause (n) of section 2 of the Tamil Nadu Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Rules, 2017

(2) Words or expressions used herein but not defined in these rules but defined in the Act, shall have the same meaning respectively, assigned to them in the Act.

3. Fixation of the value for the Sale of land belonging to the Religious Institutions. — (1) The value of land belonging to any religious institution for sale shall be determined on the basis of its location as follows :-

(a)	In urban area :	225% of the land value.
(b)	Within 30 km distance from urban area :	275% of the land value.
(c)	Within 30-50 km distance from urban area :	325% of the land value.
(d)	Beyond 50 km distance from urban area :	425% of the land value.

(2) The land value of such land shall be fixed based on the market value or guideline value, whichever is higher.

4. Condition for exchange of the land of the Religious Institutions. — (1) The private land proposed for exchange under section 34 of the Act must have a clear title and must be in possession of the applicant without any encumbrances, encroachments, litigation or conflicts.

(2) The extent of land to be provided by the applicant as open space reservation or for any other requirements to the local authority or any other public authority cannot be considered for exchange.

(3) The lands located in sensitive zones such as buffer zones, Hill Area Conservation Authority, Elephant/ Tiger Corridors and Eco Sensitive Zones shall not be allowed for exchange.

(4) If the land owned by the Religious Institutions is partially or fully surrounded by the private land, the land sought to be exchanged must be within the same block.

(5) The private lands proposed for exchange should have access to the road of the highest category abutting the block of lands. If the block of lands of the religious institutions has access to the Major District Road (MDR) and the State Highway (SH), the exchanged private land should have access to the State Highway.

(6) The land shall be valued based on the market value or guideline value, whichever is higher. In cases where the values are the same, the extent of the lands to be exchanged must also be the same. If the values differ between the private land offered and the land belonging to the Religious Institutions, the following methodology shall be adopted:—

(a) If the value of the land belonging to the Religious Institutions is lower than that of the land offered by the applicant, irrespective of the valuation difference, the land for exchange must be equal to the lands belonging to the Religious Institutions offered for exchange.

(b) If the value of the land belonging to the Religious Institutions is higher than that of the private land, the following method may be opted for exchange of land :-

(i) If the private land offered is equal in extent to the land belonging to the Religious Institutions, the difference value shall be compensated in cash; or

(ii) Larger extent of private land may be offered in exchange to equalize the value of the land belonging to the Religious Institutions.

(c) The guideline value for the land belonging to the Religious Institution is based on the principle that the consolidation of the lands of both Religious Institution and private lands is achieved in a manner mutually beneficial.

(d) If it is not possible to provide alternate land within the same block, the alternate land should preferably be located within one kilometer of the overall boundary of the private land being consolidated, with access to the same or a higher category road. If the lands belonging to the Religious Institutions are in a block with access to a Major District Road, the exchanged private land must also have access to the Major District Road, the State Highway or National Highway. Such exchanged lands should be suitable for future use by the Religious Institutions for any other purpose and it should not pose any access issues or other problems such as being unstable, rocky, prone to water inundation or any other such contingencies.

(e) If an exchange cannot occur within the block or within a kilometer from it, and the private land is more than a kilometer away from the block, then the double guideline value for the lands belonging to the Religious Institutions and the single guideline value for the private land shall be used for calculation of land value.

(f) In the case of lease exceeding 5 years, the lease rent shall be determined as per section 34-A of the Act and the Rules and Guidelines prescribed thereunder.

5. Publication of the Notification. — (1) Whenever it is proposed to exchange, sale, mortgage or lease for a term exceeding five years of any immovable property belonging to or given or endowed for the purpose of any Religious Institution, a draft of such proposal shall be published in the *Tamil Nadu Government Gazette* and in the District Gazette, specifying, -

(a) nature of the proposed transaction;

(b) description of the properties involved in the proposed transaction, including the survey number, extent, boundaries and ward number and door number in the case of properties located within the limits of Municipalities and Municipal Corporations;

(c) any encumbrances to which the properties relating to the proposed transaction;

(d) if the proposal is for mortgage, the amount for which the properties are proposed to be mortgaged;

(e) if the proposal is for sale or lease, the estimated sale price or the lease amount for the land proposed to be sold or leased; and

(f) the purpose for which the amount so raised is to be utilized.

(2) A notice shall be given to the public, inviting suggestion or objection, if any, with respect to the above proposal within 30 days from the date of the publication of such notification. The objection or suggestion, if any, which may be received by the authority specified thereon before the period aforesaid will be considered by such authority.

(3) In addition to the notification in the *Tamil Nadu Government Gazette* and the District Gazette, a separate notice must also be sent by Speed post, with acknowledgement due, to the trustee or trustees of the Religious Institutions concerned, and if the properties are belonging to a specific endowment, it must be sent to the trustee or trustees of the temple or math to which the specific endowment is attached. Any refusal or evasion to receive the notice by the trustee shall be deemed to be sufficient service.

6. Copy of the notification published under rule 5, shall be displayed by affixing. —

(a) on the notice board of the office of the Commissioner, Additional Commissioner, Joint Commissioner, Deputy Commissioner and the Assistant Commissioner having jurisdiction over the area in which the math or temple concerned is situated;

(b) on the notice board, and if there is no notice board, on the front door of the math or temple concerned or in any other conspicuous place within the Religious Institution concerned;

(c) on the notice board of the office of the Municipal Council, including the Municipal Corporations or Panchayat Union or Village Panchayat office or in some other public place in the village where the math or temple concerned is situated;

(d) in any another conspicuous place in the locality which may be selected by the Commissioner in his discretion; and

(e) the notification mentioned in rule 5 must also be published in the language of the locality concerned, in a daily newspaper having wide circulation in the area where the math or temple concerned is situated;

Provided that the proposal pertains to a specific endowment, the properties of which are not situated in the village in which the temple, or math is situated, the notice shall be published in the village or villages where such properties are situated.

7. Communication of the Order. — (1) A copy of the order for approval for an exchange, sale, mortgage or a lease for a term exceeding five years shall be communicated by the Commissioner in the form of proceedings under section 34 (3) of the Act, duly signed by him to the trustee or trustees and to any interested party, who appeared in the inquiry to make any suggestion or objection to the proposal.

(2) The order shall also be published, —

(a) in the District Gazette in the language of the district concerned, where the math or temple or specific endowments attached is situated; or

(b) in the *Tamil Nadu Government Gazette*, where the math or temple or specific endowments attached to a math or temple situated in the Municipal Corporations or the specific endowments attached to maths or temples is situated in more than one district.

K. MANIVASAN,
Additional Chief Secretary to Government.

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