©
GOVERNMENT OF TAMIL NADU
2026

[Regd. No. TN/CCN/467/2012-14.
[R. Dis. No. 197/2009.
[Price: Rs. 1.60 Paise.

TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 18] CHENNAI, WEDNESDAY, JANUARY 14, 2026
Margazhi 30, Visuvaavasu, Thiruvalluvar Aandu–2056

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

AMENDMENT TO THE RELIGIOUS INSTITUTIONS (LEASE OF IMMOVABLE PROPERTY) RULES, 1963.

[G.O. Ms. No. 29, Tourism, Culture and Religious Endowments (RE4-2), 14th January 2026, மார்கழி 30, விசுவாவசு, திருவள்ளுவர் ஆண்டு–2056.]

No. SRO A-1(b-1)/2026.

In exercise of the powers conferred by clause (xiii) of sub-section (2) of section 116 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959), the Governor of Tamil Nadu hereby makes the following amendment to the Religious Institutions (Lease of Immovable Property) Rules, 1963:-

AMENDMENT.

In the said Rules, rule 17 shall be omitted

FIXATION OF LEASE RENT TO THE IMMOVABLE PROPERTY OF THE RELIGIOUS INSTITUTIONS RULES, 2026.

NOTIFICATION - II

[G.O. Ms. No. 29, Tourism, Culture and Religious Endowments (RE4-2), 14th January 2026, மார்கழி 30, விசுவாவசு, திருவள்ளுவர் ஆண்டு–2056.]

No. SRO A-1(b-2)/2026.

In exercise of the powers conferred by section 116 read with section 34-A of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959), the Governor of Tamil Nadu hereby makes the following rules, namely:—

RULES.

1. **Short title and application. —**

(1) These rules may be called the Fixation of lease rent to the immovable property of the Religious Institutions Rules, 2026.

(2) It applies to all Hindu public religious institutions in the State.

Verified by RegIEstate

Scanned with OKEN Scanner

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) "agricultural land" means the land which is used or capable of being used for agricultural purpose or the purposes subservient thereto;

(c) "persons under below poverty line" means individuals whose annual income falls below such limit as may be specified by the Government from time to time;

(d) "building" includes any structure or erection or part of a structure or erection which is intended to be used for residential, commercial or for the purpose of any business, occupation, profession or trade, or for any other related purposes;

(e) "building commercial" means any building along with land let out for commercial purpose;

(f) "building residential" means any building along with land let out for residential purpose;

(g) "building value" means value of a building calculated as per the norms of Public Works Department;

(h) "committee" means the lease rent fixation committee constituted under sub-rule (2) of rule 3;

(i) "market value" shall be the guideline value as fixed by the Registration Department from time to time;

(j) "land" includes building stands on the land and tope;

(k) "lessee or tenant" means any person who is occupying the land with the approval of the competent authority and is paying or agreed to pay rent or other consideration for the enjoyment of the land of the religious institution under a tenancy agreement;

(l) "Lease rent" means a monthly amount fixed by the Committee for enjoyment of any immovable property belonging to any religious institutions;

(m) "site" means a plot of land held for construction of building purposes whether any building is actually erected there upon or not and includes the open ground;

(n) "site commercial" means the site let out for commercial purpose by constructing building or temporary structures which includes the sites let out for residential purpose but having more than one dwelling unit;

(o) "site residential" means the site let out for construction of any dwelling house or hut and includes such other area adjacent to such dwelling house or hut as may be necessary for the convenient enjoyment thereof;

(p) "tope" means any land containing groups of fruit or nut bearing trees.

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

3. Committee to fix the Lease Rent.— (1) The Committee shall fix lease rent payable for the lease of immovable property belonging to, or given or endowed for the purpose of, any religious institution.

(2) The Committee referred in sub-rule (1) shall consist of the Joint Commissioner, the Executive Officer or the Trustee or the Chairman of the Board of Trustees, as the case may be, of the religious institution and the District Registrar of the Registration Department in the district concerned.

(3) The lease rent shall be re-fixed once in three years by the Committee.

(4) The Joint Commissioner having jurisdiction over the religious institution shall be the convener of the lease rent fixation committee meeting.

4. Place of Committee Meeting.— (1) The Committee shall meet at the office of the Joint Commissioner or at the premises of the religious institution concerned, as may be decided by the Joint Commissioner.

(2) The approval of the Committee for fixing or re-fixing lease rent to any immovable property shall be obtained in the meeting or by circulation of the records among the members of the committee.

5. Fixation of lease rent. — (1) The Committee shall fix the lease rent at the rate mentioned in the Table given below:—

Verified PrajEstate

Scanned with OKEN Scanner

The Table

Serial. No.	*Description of Property*	*Percentage of Lease rent*
1	Building Commercial	0.60% of the market value of the land and value of the building.
2	Site Commercial	0.30% of the market value of the vacant site.
3	Building Residential	0.05% of the market value of the land and building.
4	Site Residential	0.05% of the market value of the land.
5	Land let out for the residential purpose to the persons under below poverty line	0.025% of the market value of the land.
6	Agricultural lands and topes	25% of the normal gross produce or its equal value in money.

(2) The Committee, while fixing the lease rent, shall consider the prevailing market rental value i.e., the amount of rent paid for similar types of properties situated in the locality where the immovable property of the religious institution is situated. If the prevailing market rental value is not ascertainable, then the lease rent shall be fixed based on the above rates.

(3) The Committee, while fixing the value of the building, shall take into account the cost of construction of the building, proportionate share in the land, market value of the land, nature of appurtenant land, the amenities available in the building, the type and nature of building, age of building, appreciation or depreciation value of the building, nature of usage of the building and the income derived from the business if it is used for the commercial purpose.

(4) The service of the Engineers serving in the Hindu Religious and Charitable Endowments Department shall be utilized for taking measurement of the property and valuation of the building, for which lease rent is proposed to be fixed.

6. Communication of Lease Rent. — (1) The lease rent fixed or re-fixed by the Committee, shall be communicated to the lessee through speed post with acknowledgement due by the Executive Officer or the Trustee or the Chairman of the Board of the Trustees, as the case may be, of the religious institution concerned.

(2) The lessee may within fifteen days from the date of receipt of the communication, make objection, if any, to the Executive Officer or the Trustee or the Chairman of the Board of Trustees, as the case may be, of the religious institution concerned, who shall place the same before the Committee for its consideration.

(3) After considering the recommendation of the Committee, the Executive Officer or the Trustee or the Chairman of the Board of Trustees, as the case may be, of the religious institution concerned, shall order fixing or re-fixing the lease rent and intimate the same to the lessee, specifying the date from which the lease rent shall be paid.

7. Appeal. — Any person aggrieved by an order passed by the Executive Officer or the Trustee or the Chairman of the Board of Trustees, under sub-rule (3) of rule 6, may file an appeal in Form- I to the Commissioner within thirty days from the date of receipt of such order, in person or through speed post with acknowledgement due.

8. Date of Payment of Lease Rent. — The lease rent shall be paid on or before the 5th day of every month.

Verified e-Real-Estate™

Scanned with OKEN Scanner

FORM I.

(See rule 7)

MEMORANDUM OF GROUNDS OF APPEAL

(Under sub-section (3) of section 34-A of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959)

BEFORE THE COMMISSIONER FOR HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS DEPARTMENT.

Appeal No. ..... of 20 .....

Between

1. XXXXXX
2. XXXXXX..... Appellant(s)

And

1. XXXXXX
2. XXXXXX..... Respondent(s)

From the Order No..... dated ..... of the Joint/ Deputy Commissioner/ the Assistant Commissioner/ the trustee of Arulmigu .....

The address for service of all notices .....

GROUNDS

1. XXXXXXXX
2. XXXXXXXX
3. XXXXXXXX

Dated at Chennai on this the ..... day of ..... 20.....

Counsel for Appellant.

K. MANIVASAN,
Additional Chief Secretary to Government.

PRINTED AND PUBLISHED BY THE COMMISSIONER OF STATIONERY AND PRINTING, CHENNAI
ON BEHALF OF THE GOVERNMENT OF TAMIL NADU

Verified RedEstate™
Scanned with OKEN Scanner