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CRP(C.R.P.Art.227) No.15 of 2023

Thokchom Tembi Devi, aged about 60 years, W/o Marjit Singh
of Taobungkhok Makha Leikai, P.O. Langjing, P.S. Patsoi,
Imphal West District, Manipur – 795113.

....Petitioner/s

- Versus -

Kangjam Inaobi Chanu, aged about 39 years, D/o K. Ibomcha
Singh of Sagolband Loukrakpam Leikai, P.O. Lamphel & P.S.
Patsoi, Imphal West District, Manipur – 795004.

...Respondent/s

**BEFORE
HON'BLE MR. JUSTICE A. GUNESHWAR SHARMA**

For the Petitioner : Mr. B. Prem Sharma, Advocate

For the Respondent : Nemo

Date of Hearing : 22.06.2023

Date of Judgment & Order : **27.07.2023**

**JUDGMENT AND ORDER
(CAV)**

[1] By the present petition under Article 227 of the Constitution of India, the petitioner has challenged the impugned order dated 27.09.2022 passed by the Ld. Presiding Officer, Revenue Tribunal, Manipur in Revenue Revision Case No.34 of 2021. By the impugned order, the Ld. Tribunal dismissed the Revision Petition filed by the present petitioner

under Section 95 of the Manipur Land Revenue & Land Reforms Act, 1960 (MLR & LR Act, 1960) challenging the mutation order dated 19.11.2015 passed by the Sub-Deputy Collector, Patsoi in Mutation Case No.741/SDC/IW (P) of 2015. It has been held that there were no defects in the mutation proceedings and revenue court could not go into the validity of a registered sale deed and only civil court could examine such question.

[2] *The points for determination involved in the present case are:*

I. Whether the mutation proceeding was conducted in compliance of the mandatory procedures prescribed under Section 46 of MLR&LR Act, 1960 and MLR&LR Rules, 1961?

II. Whether the revenue court can examine the validity of a duly executed registered sale deed?

[3] The brief fact of the present case is as follows:

[3.1] It is stated that the petitioner is absolute owner of property and possession of accusation land measuring an area of 0.7225 Acres under patta No.178 (Old), 247 (New) covered by C.S. Dag No.1141 situated at village No.78, Changangei, Imphal West. It is also stated that the market value of the agricultural land is about Rs.60,00,000/- (Rupees sixty lakhs) in 2015 and Rs.95,00,000/- (Rupees ninety-five lakhs) as on date. The petitioner and her family members had been possessing the said land by

constructing dwelling house/Agricultural Hut and cultivating different types of crops from time to time till today without any disturbance from any circle for more than 50 (Fifty) years. It is stated that the petitioner studied upto class-VI and she could draw her signature only in English, but has no knowledge of English language. The petitioner borrowed a sum of Rs.2,00,000/- (Rupees two lakhs) from one Kangjam Inaobi Chanu (the respondent herein) for personal use in the month of October, 2015. As suggested by the respondent, the said agricultural land was mortgaged to the respondent as a security for the amount borrowed by the petitioner from the respondent by proper registration at the Register Office (Headquarter), Lamphelpat. The respondent took some signatures on a blank paper from the petitioner for the purpose of mortgaging and she put her signature on the blank paper in good faith. However, later on, the petitioner came to know that the said agricultural land was mutated in the name of the respondent under Mutation Case No.741/SDC/IW (P) of 2015 when she went to pay land revenue for taking income certificate of her child. On examining the record of the land, the petitioner came to know the land was mutated in the name of the respondent for an area of 1.9625 Acres including 1.24 acres from one Thokchom Premkumar Singh and .7225 Acres from the petitioner by an order dated 19.11.2015 passed by the Ld. SDC, Imphal West, Patsoi. In the land record, the name of the respondent was entered by cancelling the name of the petitioner and the petitioner is challenging the mutation order with respect to an area of .7225 Acres belonging to her.

[3.2] On 21.08.2021, the petitioner could see the typed out manipulated/fabricated Registered Sale Deed dated 28.10.2015 and the said land was transferred for a sum of Rs.2,00,000/- (Rupees two lakhs) only. It is stated that the petitioner never transferred the disputed land or any portion of the above mentioned in favor of the respondent at any time and accordingly, filed a revision petition under Section 95 of the MLR & LR Act, 1960 before the Ld. Revenue Tribunal, Manipur against the mutation order dated 19.11.2015 passed by the Ld. SDC, Imphal West, Patsoi recording the said land in favor of the respondent. The main grounds for challenging before the Revenue Tribunal are: (i) The mutation order was passed without observing the procedure of law laid down under Section 46 of the MLR & LR Act, 1960; (ii) The manner of acquisition was not mentioned; (iii) The mutation order was passed by approving a false report submitted by the Revenue Officials; (iv) The petitioner was not informed about the mutation proceeding and did not appear before the SDC and no summons was issued to the petitioner.

[3.3] Vide order dated 07.09.2021 in Revenue Revision Case No.34 of 2021, the Ld. Revenue Tribunal Manipur admitted the petition, issued notice to the respondent, called for the record and stayed the mutation order dated 19.11.2015 till the disposal of the present petition. The revision case was dismissed by the impugned order dated 27.09.2022 in Revenue Revision Case No.34 of 2021 after hearing both the parties. Regarding the plea of the Revision Petition being barred by limitation, the Ld. Tribunal held that since the revision petition was admitted for hearing by the

predecessor Presiding Officer, the revision petition was heard and disposed of on merit.

[3.4] After carefully perusing the materials on record including the original record of the mutation proceeding before the Ld. SDC, Imphal West, Patsoi, the Ld. Tribunal observed that the mutation proceeding was initiated on the basis of an application made by the respondent herein, where the petitioner and one Thokchom Premkumar Singh were impleaded as opposite party. Signatures of the petitioner, the respondent and Mr. Thokchom Premkumar Singh were present in the mutation report dated 19.11.2015. On comparing the signatures of the petitioner appeared in the mutation proceedings and in the case record of the Revision Petition, the Ld. Tribunal found that they were similar. It is also observed that the signatures of the parties cannot be obtained in blank paper, they are to be signed in the prescribed form under the MLR & LR Act. With respect to the challenge of the sale deed bearing registered No.3811 dated 28.10.2015, it was observed that the Revenue Court has no the jurisdiction to entertain the question of validity of the sale deed and the same has to be raised before the competent Civil Court. Accordingly, the Ld. Tribunal dismissed the Revision Petition filed by the petitioner challenging the mutation order dated 19.11.2015 passed by the Ld. SDC, Imphal West, Patsoi recording the name of the petitioner in the agricultural land. Relevant portion of the impugned order is reproduced herein below.

"8. Perused the record and heard the Ld counsels for the parties. Regarding the objection raised by the respondent on the question of

*limitation and absence of necessary party. The Revision petition was already admitted by my Ld Predecessor and is at the stage of passing final order after furnishing of records by the Ld SDC and hearing the parties. Considering the nature and stage of the case, I find the case can be considered on its merits. On perusal of the record furnished by the Ld SDC, the mutation recording the name of the respondent in the record of the disputed property is made on the basis of application made by the respondent wherein the petitioner and Thokchom Premkumar is impleaded as OP. The signature of the petitioner along with the signatures of the respondent and Thochom Premkumar is present in the Mutation report as well as the order sheet on order dated 19/11/2015. The mutation is allowed in the name of the respondent on the basis of the registered sale deed. It is also stated in the order that **'Both parties are present and heard'**. The petitioner has not specifically denied the signature to be her signature, she has only stated her signature was obtained in blank papers with respect to the sale deed. "But her signature on the mutation report and the order sheet could not have been obtained in blank papers as the same are in prescribed Form under the MLR & LR Act. It may also be observed that on examination of her signature appearing on the Mutation report/ order sheet and her signature appearing on the case record of the present petition, the same seems similar. After consideration of the materials on record. I do not find sufficient ground to believing that the mutation order was passed without the knowledge of the petitioner.*

9. Further, the main challenge of the petitioner is against the registered sale deed bearing Regd No.3811 dated 28/10/2015. Regarding the same, this court has no jurisdiction to either entertain challenge to the said registered sale deed or set it aside. The petitioner has even contended that since she is in possession of the agricultural property for more than 40 years. She is the owner on the basis of the same. Considering the claims of the petitioners, I

find the issues raised by the petitioner can only be decided by a civil court and this court has no jurisdiction to adjudicate on the same.

[4] In the present petition, in addition to the grounds raised before the Ld. Tribunal, the petitioner also raised that the Ld. Tribunal had not examined that the mutation order was passed illegally. This Court issued notice on 16.03.2023 and directed the petitioner to take steps to the respondent and the respondent filed Vakalatnama through counsel on 02.05.2023, but did not file any counter affidavit. When the matter was taken up on 22.06.2023, none appeared on behalf of the respondent and Mr. B. Prem Sharma, learned counsel for the petitioner insisted upon this Court to hear the matter as the respondent failed to appear without any cause on many occasions. Accordingly, this Court heard Mr. B. Prem Sharma, learned counsel for the petitioner.

[5] Mr. B. Prem Sharma, learned counsel for the petitioner submits that the petitioner never sold the disputed land to the respondent and she executed a mortgage deed with regard to the same as a security for the land of Rs.2,00,000/- (Rupees two lakhs) taken by her from the respondent. For this purpose, the petitioner signed on a blank paper and handed over the same to the respondent for the purpose of executing a mortgage deed in the Register Officer (HQ), Lamphelpat. It is also submitted that the petitioner has been in possession of the said land for more than 40 (forty) years continuously. It is also stated that the valuation of the disputed land was around Rs.60,00,000/- (Rupees sixty lakhs) to Rs.70,00,000/- (Rupees seven lakhs) in the year 2015 and the petitioner

would not have sold the same to the respondent for a meager price of Rs.2,00,000/- (Rupees two lakhs) only. It is alleged that the sale deed is fabricated and the petitioner has never signed in the sale deed except for affixing some signature on a blank paper in connection with the mortgage. It is also further alleged that in the mutation proceeding, the procedure prescribed under Section 46 of the MLR & LR Act was not followed and the manner of the acquisition of the title of the respondent was not mentioned. It is prayed that the impugned order be set aside and impugned order dated 27.09.2022 passed by the Ld. Tribunal in Revenue Revision Case No. 34 of 2021 and mutation order dated 19.11.2015 passed by the Ld. SDC, Imphal West, Patsoi in Mutation No.741/SDC/IW (P) of 2015 be set aside.

[6] This Court considered the submissions of Mr. B. Prem Sharma, learned counsel for the petitioner, perused the materials on record and impugned order, memo of revision petition and relevant case law.

[6.1] For proper understanding of the matter, the provisions of Section 46 of MLR & LR Act, 1960 which prescribes the procedure for mutation is reproduced hereinbelow.

"46. Register of mutations :

- (1) There shall be maintained for every village a register of mutations in such form and in such manner as may be prescribed.*
- (2) Any person acquiring by succession, survivorship inheritance, partition, purchase, ^a[exchange], gift or otherwise any right in land or where such person acquiring the right is a minor or*

otherwise disqualified, his guardian or other person having charge of his property, shall report his acquisition of such right to the competent authority within three months from the date of such acquisition and such authority shall give at once a written acknowledgment in the prescribed form for such report to the person making it.

- (3) The competent authority shall enter the substance of every report made to it under sub-section (2) in the register of mutations and also make an entry therein respecting the acquisition of any right of the kind mentioned in sub-section (2) which it has reason to believe to have taken place and of which a report has not been made under the said sub-section and, at the same time, shall post up a complete copy of the entry in a conspicuous place in the village and shall give written intimation to all persons appearing from the record of rights or the register of mutations to be interested in the mutations and to any other persons whom it has reason to believe to be interested therein.*
- (4) Should any objection to any entry made under sub-section (3) in the register of mutations be made either orally or in writing to the competent authority, the particulars shall be entered in the register of disputed cases and the competent authority shall at once give a written acknowledgement in the prescribed form for the objection to the person making it.*
- (5) The objections made under sub-section (4) shall be decided on the basis of possession by the competent authority and orders disposing of objections entered in the register of disputed cases shall be recorded in the register of mutations by the competent authority.*

Provided that a person, who does not acquire any right under sub-section (2) or by mortgage or lease, shall not make objection on the basis of possession

(6) After the entries in the register of mutations have been teste and found correct, the entries shall be certified by such officer as may be prescribed in this behalf."

[6.2] The word 'mutation' is not defined in the MLR&LR Act, 1960 nor in MLR&LR Rules, 1961. However, on plain reading of the provision of Section 46 of the Act, it is clear that mutation is a procedure of recording name of a person in the revenue record upon acquisition of title over the land. In "Black's Law Dictionary (10th Edition)", mutation is defined as '*A significant and basic alteration; esp., in property law, the alteration of a thing's status, such as from separate property to community property*'. P. Ramanatha Aiyar's "The Law Lexicon (3rd Edition)" also defines mutation as '*A significant basic alteration; substitution of the name of a person by the name of another person in relation to property in the record showing right or title to the property*'. From the above general definitions reading together with the provision of Sub Section 2 of Section 46 of MLR&LR Act, 1960, it can be concluded that mutation is a procedure of recording the name of person in the land record upon acquisition of title over the said land.

[6.3] Sub-Section 2 of Section 46 of MLR&LR Act provides that a person who acquires any right in land by succession, survivorship, inheritance, partition, purchase, exchange, gift or otherwise shall report his acquisition of such right within 3 months to the competent authority who shall, under Sub-Section 3, shall give written intimation to all interested parties and the competent authority, under Sub-Section 4, shall call for

objection to the proposed mutation on such acquisition of right in land. As per the provision of Sub-Section 5, such objections shall be decided on the basis of possession. It is clear from collective reading of the above provisions of Section 46 that when a person acquires any right in land, he may apply for mutation of his name in the land record to the competent authority who shall give written intimations and call for objections from the interested parties and such objections shall be decided on the basis of possession. The meaning of the word 'possession' in Sub-Section 5 of Section 46 of MLR&LR Act implies lawful possession through any of the means stipulated under Sub-Section 2. It does not include a trespasser and under proviso to Sub-Section 5, acquisition of possession through mortgage or lease. If the lawful possession of the applicant is proved and undisputed, it is incumbent upon the competent authority to mutate the applicant's name in the land record. Before mutation order is passed, the competent authority ought to hold a summary inquiry. A Revenue Officer as defined u/s 4 is also a revenue court u/s 81(1) of the Act as such it is required to act fairly and has to conduct summary proceeding and the principles embodied in the provisions of CPC are applicable as per Rule 135 and Para 61, 62 and 63 of Schedule III of MLR & LR Rules, 1961. Rule 84 mandates the authority to satisfy itself that the acquisition of right is not in contravention of the any of the provisions of the Act.

[6.4] From the above, it is seen that the name of a person who acquires a title over a land by way of succession, survivorship, inheritance, partition, purchase, exchange, gift or otherwise as stipulated under Section

46 of the MLR & LR Act or otherwise may be recorded in the land record upon an application made to the competent authority. Under Sub-Section 3 of Section 46 of the Act, notice has to be issued to the interested person with respect to the land. The acquisition of the right over the land is *sine qua non* for recording the name of a person in the land record. At the time of mutation proceeding, the competent authority has to examine the manner of acquisition of the title and the Rule 84 mandates that the acquisition of right is not in contravention in any of the provisions of the Act.

[6.5] In a nutshell, Section 46 of the Act and the Rules stipulate that there has to be a proper acquisition of title over the land, notice has to be issued to the interested party and the acquisition should not be in contravention to any law and only after complying these conditions, application for mutation may be allowed thereby entering the name of the new applicant in place of the earlier owner.

[7] In the present case, after examining the original case record of the mutation proceeding before the Ld. SDC, the Ld. Tribunal observed that the mutation was initiated on the basis of an application filed by the respondent herein by impleading the petitioner herein and another person from whom, she had purchased the piece of land by a common sale deed. It was further observed that the petitioner and other person also appeared in the mutation proceeding and signed in the order sheets and other papers. The mutation was done on the basis of a registered sale deed. The

Ld. Tribunal also observed that on perusal of the signatures of the petitioner in the mutation record and in the revision petition before the Tribunal, they were similar. It was also clarified that signature of the petitioner could not be made on a blank paper as the same had to be signed on prescribed form as per MLR & LR Act and Rules. The Ld. Tribunal was of the view that legality of the sale deed cannot be examined by a revision Court and the same has to be challenged before an appropriate Civil Court and accordingly, the Revision Petition was dismissed.

[8] This Court does not find any error in the reasoning given by the Ld. Tribunal in the impugned order dated 27.09.2022 to the effect that the mutation proceeding was conducted in compliance of the procedures laid down by Section 46 of MLR&LR Act, 1960 and Rules of 1961. The mutation order was passed on the basis of acquisition of the title through a registered sale deed and in presence of the previous owners of the land.

[9] With respect to the question as to whether a revenue court can decide the validity of a duly executed registered sale deed, it will be relevant to discuss some case law in this regard.

[10] In the case of **Jamila Begum v. Shami Mohd.: (2019) 2 SCC 727**, Hon'ble Supreme Court held that there is presumption in favour of a registered document. The relevant para is reproduced for the sake of brevity.

"16. Sale deed dated 21-12-1970 in favour of Jamila Begum is a registered document and the registration of the sale deed reinforces valid execution of the sale deed. A registered

document carries with it a presumption that it was validly executed. It is for the party challenging the genuineness of the transaction to show that the transaction is not valid in law. In Prem Singh v. Birba², it was held as under: (SCC pp. 360-61, para 27)

"27. There is a presumption that a registered document is validly executed. A registered document, therefore, prima facie would be valid in law. The onus of proof, thus, would be on a person who leads evidence to rebut the presumption. In the instant case, Respondent 1 has not been able to rebut the said presumption."

The above judgment in Prem Singh case² has been referred to in Vishwanath Bapurao Sabale v. Shalinibai Nagappa Sabale³."

[2 Prem Singh v. Birba, (2006) 5 SCC 353

3 Vishwanath Bapurao Sabale v. Shalinibai Nagappa Sabale, (2009) 12 SCC 101 : (2009) 4 SCC (Civ) 646]

[11] In the case of **Placido Francisco Pinto (D) by L.Rs. and Ors. vs. Jose Francisco Pinto and Ors. (30.09.2021 - SC) : MANU/SC/0748/2021**, Hon'ble Supreme Court considered the presumption of a duly registered deed and exclusion of oral evidence to contradict the contents of written documents. Relevant para are reproduced below:

"27. A perusal of the above judgment would show that the oral evidence of a written agreement is excluded except when it is sought to be alleged the document as a sham transaction.

28. It is beyond dispute that a sale deed is required to be registered i.e. a document required by law to be reduced to the form of a document. Therefore, no evidence of any oral agreement or statement shall be admitted for the purpose of

contradicting, varying, adding or subtracting from its terms. The proviso (1) of Section 92 of the Evidence Act on which reliance was placed is a proof of such fact which would invalidate any document such as fraud, intimidation, illegality, want of due execution, want of capacity in any contracting party, want or failure of consideration, or mistake in fact or law. Section 92 of the Evidence Act reads as under:

92. Exclusion of evidence or oral agreement.-When the terms of any such contract, grant or other disposition of property, or any matter required by law to be reduced to the form of a document, have been proved according to the last section, no evidence of any oral agreement or statement shall be admitted, as between the parties to any such instrument or their representatives in interest, for the purpose of contradicting, varying, adding to, or subtracting from, its terms:

Proviso (1).--Any fact may be proved which would invalidate any document, or which would entitle any person to any decree or order relating thereto; such as fraud, intimidation, illegality, want of due execution, want of capacity in any contracting party, want or failure of consideration, or mistake in fact or law.

29. The Respondents were free to prove fraud in execution of the sale deed. However, factually, the Respondents have not alleged any fraud in their suit or in the written statement in the suit filed by Appellant No. 1. The feigned ignorance about the nature of document cannot be said to be an instance of fraud. In the absence of any plea or proof of fraud, Respondent No. 1 is bound by the written document on which he admitted his signatures and of his wife. There is no oral evidence which could prove fraud, intimidation, illegality or failure of consideration to permit the Respondents to lead oral evidence to dispute the sale deed dated 14.9.1970. Therefore, the judgments referred to by Mr. Mehta are of no help to support

his arguments. Thus, the findings recorded by the First Appellate Court as affirmed by the High Court are clearly erroneous in law and are, thus, set aside."

[12] In the case of **Rattan Singh and Ors. vs. Nirmal Gill and Ors. (16.11.2020 - SC) : MANU/SC/0860/2020: AIR 2021 SC 899**, Hon'ble Supreme Court held that there is presumption of validity of a registered document. Relevant para are reproduced below for clarity.

"32. To appreciate the findings arrived at by the Courts below, we must first see on whom the onus of proof lies. The record reveals that the disputed documents are registered. We are, therefore, guided by the settled legal principle that a document is presumed to be genuine if the same is registered, as held by this Court in Prem Singh and Ors. v. Birbal and Ors. MANU/SC/8139/2006 : (2006) 5 SCC 353. The relevant portion of the said decision reads as below:

27. There is a presumption that a registered document is validly executed. A registered document, therefore, prima facie would be valid in law. The onus of proof, thus, would be on a person who leads evidence to rebut the presumption. In the instant case, Respondent 1 has not been able to rebut the said presumption.

(emphasis supplied)

In view thereof, in the present cases, the initial onus was on the Plaintiff, who had challenged the stated registered document."

[13] From the above cited case laws, it is clear that there is a statutory presumption of validity of a duly executed registered deed and the onus is on the person who denies the same and it is to be proved in the proceedings of the main suit. It will be pertinent to conclude that a revenue

Court has to presume the validity and genuineness of a duly registered sale deed.

[14] It is also held in the case of **Asset of Reconstruction Company (India) Limited Vs. S.P. Velayutham and Ors./MANU/SC/0579/ 2022/: (2022) 8 SCC 210**, held that only Civil Court has jurisdiction to examine validity of the registered sale deed. Para Nos.49, 50 and 53 are reproduced herein below.

"49. Actually, the registration of a document comprises of three essential steps among others. They are, (i) execution of the document, by the executants signing or affixing his left-hand thumb impression; (ii) presenting the document for registration and admitting to the Registering authority the execution of such document; and (iii) the act of registration of the document.

50. In cases where a suit for title is filed, with or without the relief of declaration that the registered document is null and void, what gets challenged, is a combination of all the aforesaid three steps in the process of execution and registration. The first of the aforesaid three steps may be challenged in a suit for declaration that the registered document is null and void, either on the ground that the executants did not have a valid title to pass on or on the ground that what was found in the document was not the signature of the executants or on the ground that the signature of the executants was obtained by fraud, coercion etc. The second step of presentation of the document and admitting the execution of the same, may also be challenged on the very same grounds hereinabove stated. Such objections to the first and second of the aforesaid three steps are substantial and they strike at the very root of creation of the document. A challenge to the very execution of a document, is a challenge to its very DNA and any defect or illegality on the execution, is congenital in nature. Therefore, such a challenge, by its very nature, has to be made only before the civil court and certainly not before the writ court.

53. In suits for declaration of title and/or suits for declaration that a registered document is null and void, all the aforesaid three steps which comprise the entire process of execution and registration come under challenge. **If a party questions the very execution of a document or the right and title of a person to execute a document and present it for registration, his remedy will only be to go to the civil court.** But where a party questions only the failure of the Registering Authority to perform his statutory duties in the course of the third step, it cannot be said that the jurisdiction of the High Court Under Article 226 stands completely ousted. This is for the reason that the writ jurisdiction of the High Court is to ensure that statutory authorities perform their duties within the bounds of law. It must be noted that when a High Court, in exercise of its jurisdiction Under Article 226 finds that there was utter failure on the part of the Registering Authority to stick to the mandate of law, the Court merely cancels the act of registration, but does not declare the very execution of the document to be null and void. A declaration that a document is null and void, is exclusively within the domain of the civil court, but it does not mean that the High Court cannot examine the question whether or not the Registering Authority performed his statutory duties in the manner prescribed by law. It is well settled that if something is required by law to be done in a particular manner, it shall be done only in that manner and not otherwise. Examining whether the Registering Authority did something in the manner required by law or otherwise, is certainly within the jurisdiction of the High Court Under Article 226. However, it is needless to say that the High Courts may refuse to exercise jurisdiction in cases where the violations of procedure on the part of the Registering Authority are not gross or the violations do not shock the conscience of the Court. Lack of jurisdiction is completely different from a refusal to exercise jurisdiction.”

[15] The above case laws confirm the settled proposition of law that only the Civil Court has jurisdiction to decide the validity of a registered deed conferring title over a land to another person.

[16] This Court is of the view that the question of challenging the registered sale deed does not lie before a Revenue Court and the same has to be decided by a Civil Court of competent jurisdiction. The Ld. Tribunal is right in rejecting the Revision Petition by holding that the validity of the sale deed cannot be challenged before the Revenue Court, as it has no jurisdiction to examine the validity of the sale deed. Further, the mutation proceeding was done as per the procedure prescribed under Section 46 of the MLR & LR Act, 1960.

[17] Accordingly, the Revision Petition is dismissed. No cost.

JUDGE

FR/NFR

- *Larson*