



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

110

CWP-7639-2025 (O&M)

Date of decision : 13.08.2026

Ramesh

..... Petitioner

versus

State of Haryana and others

..... Respondents

CORAM : HON'BLE MR. JUSTICE PANKAJ JAIN

Present: Mr. Vikram Singh, Advocate and
Ms. Sumitra, Advocate
for the petitioner.

Mr. Pankaj Mulwani, Sr. DAG, Haryana.

Mr. Kulwant Singh, Advocate
for caveators/respondents No.5 to 7.

PANKAJ JAIN, J. (Oral)

1. The grievance is against the order dated 07.02.2025, whereby the Finance Commissioner dismissed the review petition observing as under:-

“Briefly, the Financial Commissioner vide an Order dated 10.12.2020 in ROR No. 02 of 2019-20 between the same parties had upheld the Mode of Partition and the draft Naksha 'ख'. The Assistant Collector, Gharaunda vide order dated 15.04.2021 approved the Naksha 'ख', which was upheld by the Financial Commissioner earlier. The Naksha 'जीम' is a mere translation of the approved Naksha 'ख' and forms an annexure to the sanad takseem. The sanad takseem, with Naksha 'जीम' annexed to it, is akin to a court decree and is a mere translation of the Naksha 'ख'.

2. The Petitioner approached the High Court in CWP No. 5795 of 2021 against the order of the Financial Commissioner. The Petition was withdrawn with the liberty to avail a remedy before the Financial Commissioner as



available under law. I have heard the two counsels. The Ld. Counsel for the Respondents submits that since the Financial Commissioner vide order dated 10.12.2020 in earlier ROR No. 02 of 2019-20 upheld the Naksha 'ख' to be legally justified and correct, the sanad takseem which is a mere translation of the Naksha 'ख', cannot be re-adjudicated because of the principle of *res judicata*.

3. The High Court did not strike out the order dated 10.12.2020 of the Financial Commissioner in ROR No. 02 of 2019-20. But, in view of the High Court's order dated 31.01.2024 in CWP No. 5795 of 2021 and further clarification dated 12.03.2024 in CM-4228-CWP-2024 in CWP-5795-2021, the present petition was taken up as a review petition u/s 15 of the Land Revenue Act, after condoning the delay period of three years. The Ld. Counsel for Petitioner has advanced no new ground to merit re-consideration of the earlier order dated 10.12.2020 of the Financial Commissioner in ROR No. 02 of 2019-20, wherein the Naksha 'ख' was upheld. Since the sanad takseem is a mere translation of the Naksha 'ख', which was approved up to the level of the Financial Commissioner, and no new ground has been advanced by the Ld. Counsel for the Petitioner for a re-consideration of the earlier order of the Financial Commissioner, the review fails.

Petition dismissed.”

2. The aforesaid order has been passed pursuant to order passed by this Court dated 12.03.2024 in CM-4228-CWP-2024 in CWP-5795-2021 which reads as under:-

“Instant application has been filed praying for clarification/modification of the order dated 31.01.2024.

This Court vide order dated 31.01.2024 had disposed of the main case wherein the petitioner was allowed to withdraw the petition with liberty to the petitioner to approach the learned Financial Commissioner by way of filing the revision. It has been submitted by counsel for the applicant/petitioner that learned Financial Commissioner has passed order dated 16.02.2024, Annexure A-1, which necessitated for clarification of the order dated 31.01.2024.



Notice of the application be issued to respondents/State only at this stage.

On the asking of the Court, Ms.Upasana Dhawan, AAG, Haryana, who is present in Court, accepts notice on behalf of the respondents/State.

Heard.

Though the order passed by this Court is self speaking, however, still it is being clarified that the petitioner had withdrawn this petition with liberty to file a revision against the Sanad Takseem, which was issued during pendency of the petition filed before this Court. It is apparent that the Financial Commissioner would have to hear the case afresh as orders earlier passed by Courts below stood merged into the final order of Sanad Takseem, dated 29.07.2021. Learned Financial Commissioner is directed to decide the revision petition by taking into consideration the complete facts and circumstances of the case and the arguments raised by the parties.

The application stands disposed of.”

3. The Financial Commissioner has completely misread the order and has failed to comprehend to import of the same. This Court vide order dated 12.03.2024 specifically clarified that the Financial Commissioner is required to hear the case afresh and decide in accordance with law, still the Financial Commissioner vide impugned order held that the earlier order has not been set aside.

4. Matter is remanded to the Financial Commissioner to decide the case afresh, in accordance with the order dated 12.03.2024 without being prejudiced by the earlier order passed in ROR No.02 of 2019-20. The necessary exercise be completed expeditiously, preferably within 03 months.

5. The parties shall appear before Financial Commissioner, Haryana on **07.09.2026**.

6. Disposed off, accordingly.
7. Since the main case has been decided, pending miscellaneous application, if any, shall also stands disposed off.

(PANKAJ JAIN)
JUDGE

13.08.2026
Dinesh

Whether speaking/reasoned : Yes

Whether Reportable : No