



Reserved on 29.09.2026
Delivered on 07.10.2026

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT - B No. - 59036 of 2010

Amrit Lal Maurya

.....Petitioner(s)

Versus

Board of Revenue U.P. Lucknow and others

.....Respondent(s)

Counsel for Petitioner(s)	: Dhiraj Srivastava, Rituvendra Singh Nagvanshi
Counsel for Respondent(s)	: Anuj Pratap Singh, C.S.C., Manish Kumar Tiwari, Upendra Kumar Mishra, Vinay Kumar Pandey

Court No. - 51

HON'BLE ARUN KUMAR, J.

1. Heard Sri R.C. Singh, learned Senior Counsel assisted by Sri Dhiraj Srivastava, learned counsel for the petitioner, learned Standing Counsel for respondent nos. 1 to 5 and Sri Ashwani Kumar Mishra holding brief of Sri Anuj Pratap Singh, learned counsel for respondent no. 6.

2. The present writ petition has been filed challenging the order dated 17.02.1994 passed by the Commissioner, Allahabad Division, Allahabad whereby the objection preferred by respondent no. 6 under Rule 285-I of the U.P. Zamindari Abolition and Land Reforms Rules, 1952 (hereinafter referred to as "the Rules") against the auction sale held on 14.10.1992 was allowed and the auction sale was set aside. And, the order dated 03.08.2010 passed by the Board of Revenue, U.P., whereby

the revision preferred against the order of the Commissioner was dismissed.

3. The controversy arises out of recovery proceedings initiated for realisation of the dues of the concerned Bank. In the said proceedings, a sale proclamation in Z.A. Form 74 was issued and the property was put to auction on 14.10.1992. The petitioner participated in the auction and was the highest bidder for a sum of Rs.89,000/-. The amount was deposited by him. The sale was thereafter confirmed on 28.11.1992, followed by issuance of the sale certificate and mutation proceedings.

4. Respondent no. 6 thereafter preferred an objection under Rule 285-I seeking setting aside of the auction sale. The Commissioner, by the impugned order dated 17.02.1994, accepted the objection and set aside the sale. The petitioner's revision before the Board of Revenue was dismissed on 03.08.2010.

5. The principal submission advanced by learned Senior Counsel for the petitioner is that respondent no. 6 had no right to maintain an objection against the auction sale. It has been submitted that the sale had already been confirmed by the Sub-Divisional Officer on 28.11.1992 and that the sale had thereafter been implemented by issuance of the sale certificate and mutation of the petitioner's name. It has further been submitted that the Z.A. Form 74 was duly issued, munadi was conducted and the petitioner had deposited the entire sale consideration. It is also submitted that no objection under Rule 285-I had been filed within the prescribed period and that, in any event, no substantial injury had been demonstrated.

6. On the other hand, respondent no. 6 has maintained that the auction proclamation did not contain the particulars required by Rule 283, particularly the annual demand and estimated value of the property, and that the auction was conducted without compliance with the statutory procedure. Learned counsel specifically relies upon the Z.A. Form 74 annexed with the counter affidavit. He has also disputed the

petitioner's assertion regarding the manner in which the auction proceedings were conducted. The munadi is said to have been held on 09.10.1992, whereas the munadi receipt bears the date 08.10.1992.

7. The record and the pleadings disclose that the challenge to the auction was founded principally upon alleged defects in the sale proclamation and publication of the auction. Among the matters which arise from the pleadings and material placed before the authorities are the contents of Z.A. Form 74, the alleged absence of the estimated value of the property, the manner and date of munadi/publication, and the description and area of the property proposed to be sold.

8. At this stage, one factual aspect requires particular notice. The Z.A. Form 74 did mention the amount to be realised, but it did not disclose the estimated value of the property. Further, the proclamation is stated to have described the total area of the property as 14 bighas 11 biswas 10 biswansis, whereas the property actually auctioned was only 2 bighas 2 biswas 10 dhurs. These matters assume significance because the Rules prescribe the particulars to be disclosed in the sale proclamation and because the question whether an irregularity was material necessarily depends upon the nature and effect of the alleged defect.

9. There is also a dispute concerning the munadi. The material placed before the authorities refers to munadi allegedly having been made on 09.10.1992, whereas the receipt/document relied upon by the petitioner bears the date 08.10.1992. In the supplementary rejoinder, an explanation has been offered that the earlier date was a typographical mistake made by the Pradhan while issuing the copy of the Munadi Receipt and that the document itself establishes munadi on 09.10.1992. Thus, this was a disputed question of fact which required consideration by the competent statutory authority.

10. The first question which therefore arises is as to the scope of Rule 285-I and the manner in which an objection thereunder is required to be adjudicated.

11. Rule 285-I provides that an application may be made to the Commissioner within thirty days from the date of sale for setting aside the sale on the ground of material irregularity or mistake in publishing or conducting the sale, but expressly provides that no sale shall be set aside on such ground unless the applicant proves to the satisfaction of the Commissioner that he has sustained substantial injury by reason of such irregularity or mistake.

12. Thus, two distinct requirements have to be satisfied. First, there must be a material irregularity or mistake in publishing or conducting the sale. Secondly, the applicant must establish substantial injury by reason of that irregularity or mistake. The second requirement is not merely incidental; it is an express statutory condition.

13. The Supreme Court in **Smt. Shanti Devi v. State of U.P. and others, (1997) 8 SCC 22**, while examining the scheme of Rules 285-H, 285-I, 285-J and 285-K, noticed that Rule 285-I is analogous to Order XXI Rule 90 of the Code of Civil Procedure and specifically refers to material irregularity or mistake coupled with proof of substantial injury.

14. The same statutory requirement has been emphasised by this Court in **Kamal Kumar Srivastava v. Board of Revenue and others, (2011) 114 RD 388**, where the Court observed that the Commissioner exercising jurisdiction under Rule 285-I has to remain within the precincts of that Rule and that the ingredients of material irregularity or mistake and substantial injury cannot be ignored.

15. The significance of the requirement of substantial injury is also evident from **District Cooperative Federation Ltd. v. State of U.P. and others, 2005 (4) AWC 3219**, where the Court held that an auction sale cannot be set aside merely because the estimated value was not mentioned in the sale proclamation; the statutory requirement of establishing substantial injury remains relevant. In that case, the Court found that the auction price was in fact higher than the estimated value and that no substantial injury had been demonstrated.

16. The said decision, however, does not lay down that absence of estimated value is an inconsequential defect in every case. Its significance is that the effect of the defect has to be examined in the context of the particular auction and the requirement of substantial injury cannot be dispensed with.

17. On the other hand, in **Ram Bharosey v. State of U.P. and others, (2013) 4 ADJ 61**, this Court considered Rules 281(2-A), 282 and 283 and emphasised the requirement of working out and announcing the estimated value and the importance of valuation in the auction process.

18. Similarly, in **Chandan Singh and others v. State of U.P. and others, Writ-C No.37885 of 2001, decided on 12.03.2013**, this Court considered the statutory requirements relating to lots, valuation, proclamation and the minimum period preceding the auction. The judgment also relied upon the law declared by the Supreme Court concerning valuation and publicity of revenue auctions.

19. The Supreme Court in **State of U.P. and others v. M/s Swadeshi Polytex Ltd. and others, (2008) 12 SCC 596**, explained the importance of valuation and publicity in a revenue auction. The Court observed that valuation is important because it is designed to secure the best price and that proper valuation and wide publicity are closely connected with the price fetched at auction.

20. The principle is also reflected in the decision of this Court in **Bhau Pratap Singh and another v. Board of Revenue, U.P., Lucknow and others, 2013 (10) ADJ 10**, where defects in the sale proclamation, insufficient particulars of the property, inadequate publicity and failure to comply with the prescribed procedure were examined cumulatively. The auction was ultimately interfered with because the defects affected the legality and fairness of the auction process.

21. More recently, in **Jai Narain Singh v. Board of Revenue, Lucknow and others, Writ-C No.1001887 of 2006, decided on 19.03.2026, Neutral Citation No. 2026:AHC-LKO:20210**, this Court again considered Rule

285-I and Rule 285-K and held that a confirmed auction sale cannot be interfered with merely on the ground of alleged inadequacy of price or inadequate publicity unless the statutory requirements, including material irregularity and substantial injury, are established.

22. The aforesaid authorities, however, do not support the proposition that every deviation from the Rules automatically results in annulment of the auction under Rule 285-I. The statutory test remains whether there was a material irregularity or mistake in publishing or conducting the sale and whether the applicant established substantial injury by reason of such irregularity or mistake.

23. The impugned order proceeds substantially on the conclusion that the proclamation/publication of the auction was not in accordance with law. But the order does not clearly identify the precise defect or defects which, according to the Commissioner, constituted the material irregularity. It does not identify the particular requirement of the Rules which was violated, nor does it analyse the evidence relating to publication, munadi, the contents of Z.A. Form 74, valuation or the description of the property.

24. More importantly, there is no clear finding that respondent no. 6 sustained substantial injury by reason of the particular irregularity or mistake.

25. The Commissioner was not merely required to determine whether there had been some departure from the prescribed procedure. He was required to determine whether the departure was a material irregularity or mistake and whether such irregularity or mistake had resulted in substantial injury to the applicant.

26. The distinction is important because an auction cannot be annulled under Rule 285-I merely because some procedural imperfection is demonstrated. The statutory jurisdiction is conditional.

27. The requirement of reasons assumes still greater importance in the present case because several factual questions were specifically disputed by the parties.

28. The Z.A. Form 74 admittedly stated the amount to be realised, but did not state the estimated value. The legal consequence of this omission could not be determined without examining the relevant statutory provisions and the evidence concerning valuation. Rule 283 contemplates the inclusion of the annual demand and estimated value in the proclamation, while Rule 281(2-A) also contemplates working out and announcing the land revenue and estimated value of each lot where the property is to be sold in lots.

29. The absence of estimated value therefore required consideration. But the Commissioner was required to go further and determine its significance and its connection with substantial injury. That inquiry is particularly relevant where the auction price, the valuation, the area actually sold and the number of bidders are all capable of examination from the original record.

30. Secondly, the discrepancy regarding the area of the property is not a matter which could have been ignored. The proclamation is stated to have referred to an area of 14 bighas 11 biswas 10 biswansis, whereas the property actually auctioned was 2 bighas 2 biswas 10 dhurs.

31. If the property was sold in a particular lot, the relevant lot, its identification, its estimated value and the information made available to intending bidders would require examination. If, on the other hand, the proclamation conveyed an erroneous or materially different description of the property offered for sale, its effect upon participation and price would require determination.

32. The present writ court should not undertake that factual exercise for the first time when the competent statutory authority has not done so.

33. The discrepancy concerning the date of munadi also required determination. The supplementary rejoinder of the petitioner offered an explanation for the difference between 08.10.1992 and 09.10.1992. Whether the difference was merely a clerical error or demonstrated absence of munadi was a matter to be determined upon examination of the original record. The Commissioner has not recorded a finding on this controversy.

34. The Commissioner was required to consider whether the alleged defects actually affected the auction. For example, the number of persons participating in the auction, the amount of the bid, the estimated value, the nature of the property, the manner in which the property was identified, and the evidence regarding publication were relevant circumstances for determining substantial injury.

35. The Supreme Court's decision in *Swadeshi Polytex (supra)* demonstrates why valuation and publicity cannot be treated as isolated technicalities; their significance lies in their relationship with participation and the price obtained.

36. The decision in *Bhau Pratap Singh (supra)* is also instructive in this regard, since the Court considered the defects in proclamation and publicity together with their effect upon the fairness of the auction process.

37. The decision in *Jai Narain Singh (supra)* requires particular notice because it reiterates that where a confirmed auction sale is challenged on the ground of inadequate publicity and inadequate price, interference cannot be founded upon conjecture that wider publicity might have resulted in a better price. The Court emphasised the statutory requirement of substantial injury and found the interference unsustainable where that requirement was not established.

38. The factual and procedural position in the present case is, however, materially different for the limited purpose of the relief which is required to be granted. Here, the objection under Rule 285-I had been

brought before the Commissioner and the confirmation of sale was itself subject to disposal of that objection. The question whether the alleged defects actually constituted material irregularities and caused substantial injury was therefore required to be decided by the Commissioner in the first instance.

39. *Jai Narain Singh (supra)* does not authorise the Court to dispense with that statutory adjudication. Rather, it reinforces the proposition that the Commissioner must apply the requirements of Rule 285-I and cannot set aside a sale merely upon an assumption that better publicity might have fetched a higher price. The ultimate conclusion in that case was reached after examining the material before the Court; the present case stands at a different stage because the necessary statutory findings were not adequately recorded by the Commissioner. The operative conclusion in *Jai Narain Singh (supra)* was that the confirmed sale had been illegally set aside in the absence of proof satisfying Rule 285-I.

40. The Board of Revenue also could not cure the defect in the Commissioner's adjudication merely by affirming the result. Where the original statutory authority has not recorded the necessary findings on an express statutory condition, the revisional authority is required to examine whether the statutory test was satisfied. The Board's order does not independently record a reasoned finding as to how respondent no. 6 established substantial injury caused by the particular irregularity or mistake.

41. This Court is conscious that the auction took place in 1992 and that the litigation has continued for a considerable period. That circumstance, however, cannot justify dispensing with the statutory requirement contained in Rule 285-I.

42. The importance of a reasoned decision by a quasi-judicial authority is well settled. In **Kranti Associates (P) Ltd. and another v. Masood Ahmed Khan and others**, (2010) 9 SCC 496, the Supreme Court reiterated that recording reasons restrains arbitrary exercise of power,

demonstrates that discretion has been exercised on relevant grounds and facilitates judicial review.

43. Equally, in **Mohinder Singh Gill and another v. Chief Election Commissioner, New Delhi and others**, (1978) 1 SCC 405, the Supreme Court held that when a statutory authority makes an order on particular grounds, its validity must be judged by the reasons contained in the order and the order cannot subsequently be supplemented by fresh reasons through an affidavit or otherwise.

44. The principle applies with full force here. The deficiencies in the order dated 17.02.1994 cannot be cured by attempting to reconstruct, through subsequent pleadings or arguments, reasons which the Commissioner himself did not record.

45. It is therefore not necessary for this Court to finally determine whether the auction was valid or invalid. Doing so would require findings on disputed questions which were required in the first instance to be considered by the Commissioner under Rule 285-I.

46. There is another aspect which may be noticed. Respondent no. 6 did not offer to deposit the outstanding dues of the Bank and has also not disclosed in the counter affidavit how the Bank's dues would otherwise be realised. This circumstance does not, by itself, constitute a bar to an application under Rule 285-I. Rule 285-H and Rule 285-I operate on different statutory grounds. Rule 285-H concerns setting aside the sale upon the prescribed deposit, whereas Rule 285-I concerns material irregularity or mistake coupled with substantial injury.

47. Nevertheless, the fact that the applicant seeking annulment of the auction has not offered to satisfy the dues is a circumstance which may be considered, along with all other relevant circumstances, while determining whether substantial injury has actually been established. It cannot substitute for the statutory test, nor can it be treated as creating an automatic entitlement either to retain or to cancel the auction.

48. The judgment of this Court in **Sheo Narain Dubey (Dead) through LRs. v. State of U.P. and others, 2011 (10) ADJ 821**, relied upon by the petitioners, does not require a different conclusion. That case concerned, inter alia, the competence of the authority conducting and confirming the auction in the context of the notifications governing the powers of the Assistant Collector/SDO. The Supreme Court, in **Kedar Nath Dubey (D) by LRs. and others v. Sheo Narain Dubey (D) by LRs. and others, (2005) 10 SCC 621**, remitted the matter for fresh consideration after noticing that relevant notifications had not been considered.

49. Those decisions, therefore, do not establish that a properly pending objection under Rule 285-I can be ignored, nor do they dispense with the requirement of determining material irregularity and substantial injury in a case which is specifically founded upon that Rule.

50. The Court is also mindful of the distinction between a defect which goes to the very jurisdiction or legality of the auction and a procedural irregularity which is governed by Rule 285-I. The present case, as it now stands, does not require this Court to pronounce upon such a distinction finally because the impugned order itself has failed to undertake the statutory inquiry necessary for deciding the objection.

51. The Commissioner shall reconsider the objection of respondent no. 6 under Rule 285-I on the basis of the original record and after affording adequate opportunity of hearing to all concerned parties. The Commissioner shall, in particular, record specific findings on each and every aspect discussed above.

52. The Commissioner shall not be influenced by any observation made in this judgment touching upon the merits of the rival factual claims. The above observations are intended only to identify the statutory questions which were required to be considered and were not adequately adjudicated.

53. It is clarified that this Court has not recorded any final finding that the auction sale dated 14.10.1992 was invalid, nor has it recorded a final

finding that respondent no. 6 established substantial injury. Those questions shall remain open for determination by the Commissioner in accordance with Rule 285-I.

54. For the foregoing reasons, the writ petition succeeds to the following extent.

(i) The order dated **17.02.1994** passed by the Commissioner, Allahabad Division, Allahabad in the proceedings under Rule 285-I of the U.P. Zamindari Abolition and Land Reforms Rules, 1952 is **quashed**.

(ii) The order dated **03.08.2010** passed by the Board of Revenue, U.P., Lucknow affirming the said order in Revision, is also **quashed**.

(iii) The objection/application of respondent no. 6 under Rule 285-I shall stand restored to the file of the Commissioner, Allahabad Division, for fresh decision in accordance with law.

(iv) The Commissioner shall decide the objection by a reasoned and speaking order after considering the original auction record, the pleadings and affidavits of the parties and the material specifically indicated hereinabove.

(v) The fresh decision shall be taken, as far as practicable, within a period of **four months** from the date a certified copy of this order is produced before the Commissioner.

(vi) The Commissioner shall decide the matter uninfluenced by the observations contained in the impugned orders dated 17.02.1994 and 03.08.2010 and by any observation in this judgment which is not a final determination of law.

55. The writ petition is, accordingly, allowed. There shall be no order as to costs.

(Arun Kumar, J.)

October 07, 2026
Ashok Kr.