

W.P.No. 17694 OF 2005

ORDER:

This Writ Petition is filed to quash the proceedings No. BCW1/1071/99 dated 28-04-2003 issued by the 1st respondent, canceling the patta granted by the 4th respondent *vide* proceedings No. DAR/Dis.278/65 dated 08-09-1955 for an extent of Ac. 5.13 cents in S.No. 235-5 of R.Anantapuram Village of Madakasira Mandal, Anantapur District, by issuing a Writ of *Mandamus*.

It is the case of the petitioners that they are the absolute owners and possessors of an extent of Ac. 5.13 cents of land in S.No. 235-5 of R.Anantapuram Village of Madakasira Mandal, Anantapur District, which they inherited from their father by succession, and the said land was assigned to their father J.Narasaiah as landless poor by the 4th respondent in his proceedings No. DAR/Dis.278/65 dated 08-09-1955. Since the date of assignment, the father of the petitioners was in possession and enjoyment till his death and cultivated the same raising different crops. The petitioners also raised groundnut crop in the land on the date of filing the petition.

While the matter stood thus, respondent Nos. 5 to 7 filed a petition before the 3rd respondent on 14-09-1992 alleging that the land in question is in their possession and enjoyment and J.Narasaiah, to whom the land was assigned, was a big ryot but the 3rd respondent, without considering relevant records, passed an order in Dis.No. 36901/92/5 dated 15-07-1994 ordering division of land into two equal shares and respondent Nos. 5 to 7 were allotted half share.

Aggrieved by the order dated 15-07-1994 passed by the 3rd respondent, the petitioners filed revision before the 2nd respondent on 02-08-1994 and obtained *interim* stay in Rc.A4/7285/94 dated 06-08-1994. However, the revision was dismissed by the 2nd respondent on 24-06-1998 in D.Dis.No. A4/7285/94. Thereby, the 2nd respondent confirmed the order of the 3rd respondent.

The petitioners, aggrieved by the order passed by the 2nd respondent, preferred revision before the 1st respondent on 16-07-1998 and obtained *interim* stay of operation of the said order. Thereafter, the 1st respondent, *vide* proceedings in BCW1/706/98 dated 10-10-1998, remanded the matter while setting aside the order of the 2nd respondent for fresh disposal in view of judicial pronouncements on the subject of limitation.

In pursuance of the direction of the 1st respondent, the 2nd respondent, passing order *vide* proceedings in D.Dis.(E.2)6967/98 dated 15-11-1999, allowed the revision holding that the petitioners are in possession of the land in question from the date of assignment and there are no valid and substantial reasons to interfere with the assignment granted in favour of the father of the petitioners and respondent Nos. 5 to 7.

Aggrieved by the order passed by the 2nd respondent dated 15-11-1999, respondent Nos. 5 to 7 preferred an appeal to the 1st respondent but the 1st respondent, without properly considering the material on record, passed orders No. BCW1/1071/99 dated 28-04-2003 canceling the assignment granted in favour of the father of the petitioners in the year 1955 while directing the 4th respondent to make fresh assignment considering eligibility of both the petitioners and the respondents therein. The said order is without considering the material on record and contrary to the principles of law.

The order of the 1st respondent is now challenged on various grounds, more particularly on the ground of limitation. It is also contended that the father of the petitioners did not violate any of the conditions of the patta but the 1st respondent, totally ignoring uninterrupted possession of assigned land by Narasaiah during his lifetime and the petitioners thereafter since 1955, passed the impugned order even without considering limitation as per settled law and, therefore, prayed to set aside the same.

Respondent Nos. 1 to 4 filed counter affidavit denying material allegations of the petitioner *inter alia* contending that an extent of Ac. 34.55 cents of land in Ralla Anantapuram Village of Madakasira Mandal, Anantapur District, was assigned in favour of seven persons *vide* D.A.R.Dis.No. 278/65 dated 08-09-1955 and the father of the petitioners and respondent Nos. 5 to 7 by name J.Narasaiah is one such beneficiary to whom Ac. 5.13 cents of land was assigned. The said land was being used initially as grazing land as a single bit but it has been sub divided on ground in the year 1989. The Revenue Divisional Officer, Penukonda, on the appeal filed by one M.Jayarami Reddy and his brothers against the assignment made in favour of J.Narasaiah, had enquired in the village and found from the villagers that M.Jayarami Reddy and J.Narasaiah were members of joint family. After that, the R.D.O., Penukonda, ordered for apportioning half extent to M.Jayarami Reddy and his brothers and half extent to the original assignee J.Narasaiah. Therefore, the petitioners are not

entitled to claim exclusive right over the entire extent of Ac. 5.13 cents. As the petitioners failed to produce any record to prove their lawful entitlement to claim entire extent, the authorities under the Standing Orders of the Board of Revenue (for short, 'B.S.O.') passed the order which attained finality in view of the order passed by the 1st respondent which is now under challenge.

It is further contended that limitation of 12 years has no application to the assignments obtained by playing fraud while admitting that, in view of the High Court judgments, circular instructions were issued to all Collectors in Ref.No. BCW1/1418/1998 dated 06-07-2000 informing that they would have applicability only in respect of those cases where rulings had been issued and they have no general application to all cases of cancellation of assignments since circumstances may differ from case to case and each case has to be decided on its own merits. Therefore, question of limitation period of 12 years to the present case does not arise. On this ground, the order cannot be set aside.

It is specifically contended that the original assignee and his legal-heirs failed to follow the assignment conditions and they were in possession of more than Ac. 5.00 cents of land at the time of assignment which shows that the assignment was made irregularly. Therefore, the order passed by the authorities under B.S.O. is in accordance with law and prayed for dismissal of the Writ Petition.

Respondent Nos. 5 to 7 did file no counter.

During hearing, Sri P.Narahari Babu, learned counsel for the petitioners, contended that the patta granted in favour of J.Narasaiah, father of the petitioners, cannot be cancelled after long lapse of time *i.e.* more than 12 years since limitation for cancellation of patta is only 12 years from the date of grant of patta. In fact, the 1st respondent initially directed the 2nd respondent to consider question of limitation and pass appropriate orders. Accordingly, the 2nd respondent considered the question of limitation and passed orders but, on appeal, the 1st respondent set aside the order of the 2nd respondent and restored the order of the 3rd respondent which amounts to restoration of the order passed in the first round before remanding without taking into consideration of limitation. Even otherwise, the law laid down by this Court is binding on respondent Nos. 1 to 4 and they are bound to take note of the same but the circulars, issued by respondent Nos. 1 to 4 from time to time stating that limitation of 12 years is applicable only to certain cases without classifying to which cases 12 years period of limitation can be

applied, is not binding since they have no statutory force. In support of his contentions, learned counsel for the petitioners placed reliance on ***Jinka Chendrayudu Vs. Joint Collector, Kadapa District, and others***^[1] and ***P.Anasuyamma and another Vs. The Commissioner of Land Revenue, Government of A.P., Hyderabad and another***^[2]. On the strength of the principle laid down by this Court, the order passed by the 1st respondent is illegal and against the settled principles of law. Therefore, the order under challenge is unsustainable and prayed to set aside the same.

Per contra, Sri O.Manohar Reddy, learned counsel for respondent Nos. 5 to 7, would contend that the order under challenge is only a direction to the 4th respondent to make fresh assignment, duly following rules and procedures, considering eligibility of both the petitioners and respondent Nos. 5 to 7 while upholding cancellation of patta granted in favour of Narasaiah. He also further contended that question of limitation would not apply to the cases where patta was obtained by playing fraud or by misrepresentation and limitation, if any, starts from the date of detecting fraud or misrepresentation but not from the date of grant of assignment. Therefore, the contention of the petitioners is without substance and prayed to dismiss the Writ Petition.

Considering rival contentions and perusing material available on record, the only point that arises for consideration is thus:

"Whether patta granted in favour of J.Narasaiah, father of the petitioners and respondent Nos. 5 to 7, was obtained by playing fraud and the assignment was granted in violation of B.S.O.No. 15 in the year 1955, if so, cancellation of patta granted in favour of J.Narasaiah is barred by limitation?"

In Re. Point:

The present Writ Petition is filed questioning the order of the 1st respondent, whereby the 1st respondent held that patta was obtained by playing fraud and the matter reached the 1st respondent second time after passing appropriate orders by the 2nd respondent. Initially, the 3rd respondent cancelled the assignment on the ground that patta was obtained by playing fraud by J.Narasaiah as he was not a landless poor. Later, the matter went up to the 1st respondent and the 1st respondent, setting aside the order of respondent Nos. 2 and 3, remanded the matter to the 2nd respondent. In turn, the 2nd respondent passed orders setting aside the assignment granted in favour of J.Narasaiah while holding that patta was

obtained by playing fraud as he was not a landless poor by the date of obtaining the said patta. Aggrieved by the orders passed by the 2nd respondent, the petitioners approached the 1st respondent but the said order was confirmed by the impugned order. Besides raising several contentions regarding fraud *etc.*, the main ground urged before this Court both in the grounds urged in the petition and during argument is that power of review under para No. 18 of B.S.O.No. 15 is barred by limitation since such cancellation by way of revision can be done only within 12 years and no other contention was raised during hearing of this Writ Petition by learned counsel for the petitioners.

Playing fraud in obtaining patta by J.Narasaiah and issue of patta by revenue authorities in contravention of B.S.O.No. 15 is a question of fact. The 4th respondent, after enquiry, submitted a report to the 3rd respondent and respondent Nos. 2 and 3 recorded a fact finding that assignment obtained by J.Narasaiah was by playing fraud though he was not a landless poor person eligible for assignment of agricultural land. Such fact finding, recorded by the authorities, cannot be interfered by this Court while exercising power of judicial review under Article 226 of the Constitution of India unless it is shown that the order, passed by the departmental authorities, is irrational or perverse. Here, the petitioners did not bring to my notice consideration of any material which is ought not to be considered or passed order based on extraneous evidence before the authorities. In the absence of such perversity in the order passed by respondent Nos. 1 to 4, the fact finding recorded by the revenue authorities cannot be disturbed in view of limited jurisdiction conferred on this Court. Therefore, the fact finding recorded by respondent Nos. 2 and 3, that J.Narasaiah was not eligible for assignment of land as he was not a landless poor and he obtained patta by playing fraud on revenue authorities, need not be examined and I, therefore, find no ground to interfere with the fact finding recorded by the authorities.

The main challenge of the order is based on limitation. According to learned counsel for the petitioners, such review either *suo motu* or on an application of anybody can be taken up within 12 years and, if it is 12 years from the date of assignment, such revision of assignment for cancellation is illegal since it is barred by limitation. Learned counsel for the petitioners placed reliance on ***P.Anasuyamma*** (2nd *supra*). In the above judgment, learned single judge of this Court, while distinguishing with the judgment of the Apex Court in ***State of Maharastra Vs. Rattanlal***^[3], held as follows:

"Para 18 of the Board Standing Order – 15 providing revisional jurisdiction of

the authorities, prescribes a period of three years limitation for the Collector, in case the decision of a subordinate officer was grossly inequitable and in case the subordinate officers exceeded their respective powers or where an order has been passed under a mistake of fact or owing to fraud or misrepresentation. Clause (2) of the said para provides that the State Government may exercise suo motu powers, at any time and revise the said orders of the officers subordinate on the grounds mentioned in para 18 (1). Though in sub-para (1) of para 18 it is not stated how the Collector should exercise the powers whether on an application or revision presented to him or suo motu, from the reading of the provision it appears that that is also a suo motu power. But whatever it may be the power conferred in para 18 (1) shall be exercised only within three years from the date of the order passed, if he finds there has been any misrepresentation or fraud."

Learned counsel for the petitioners further drawn attention of this Court to **Jinka Chendrayudu** (1st *supra*), wherein this Court held that

"A notice is required to be issued within three months to exercise power under para 18 of B.S.O.No. 15 but issue of show-cause notice after lapse of nearly 30 years is illegal since it is not possible to ascertain violation of terms and conditions of assignment."

In the above judgment, this Court relied on **Sekhari Aruna Kumari** ^[4] **Vs. District Collector, Visakhapatnam**; and **Madamaneni Chinnaswamy (died) per L.Rs. Vs. Joint Collector, Chittoor** ^[5], to conclude that issue of show-cause notice after lapse of 30 years is illegal. No doubt the consistent principle laid down in both the above judgments is that, if revenue authorities want to exercise power of revision under para 18 of B.S.O.No. 15, a show-cause notice is required to be issued within three months from the date of such assignment. In the present case, assignment was granted in the year 1955 *i.e.* on 08-09-1955 but the proceedings were initiated almost after lapse of 30 years on the complaint submitted by respondent Nos. 5 to 7 who are no other than children of the beneficiary J.Narasaiah under the assignment. If the principle laid down in the two judgments referred above is applied, certainly the power of revenue authorities to revise the order is hopelessly barred by limitation.

Learned counsel for respondent Nos. 5 to 7 would submit that a fact finding recorded by Government authorities cannot be interfered when the finding is based on material on record since power of judicial review is limited under Article 226 of the Constitution of India. In addition to the said contention, learned counsel further submitted that revenue authorities can exercise power of revision within reasonable time and reasonable time depends upon facts and circumstances of each case. For instance, limitation starts from the date of detecting fraud in obtaining assignment. In the present case, fraud played by J.Narasaiah was brought to the notice of revenue authorities only when respondent Nos. 5 to 7 submitted an application on 14-

09-1992 to revenue authorities; in such case, limitation starts only from the date of detecting fraud in obtaining assignment by J.Narasaiah; and, thereby, question of limitation in the matter does not arise. The same contention was urged before the 1st respondent and the 1st respondent recorded a finding that, in view of amendment to para 18 of B.S.O.No. 15 by G.O.Ms.No. 912 dated 02-08-1985, such power can be exercised within a reasonable time and shall not be more than 12 years and initiation of proceedings for cancellation of assignment after 3 years and beyond 12 years is barred by limitation and placed reliance on **Soni Reddy Vs. Joint Collector, Medak and others**^[6], wherein this Court held that even though no period of limitation was prescribed for exercise of revisional jurisdiction under statute, power must be exercised within a reasonable time. If it was a case that the assignment is sought to be cancelled either on contravention of conditions of grant or to the public purpose etc., normally *suo motu* power is to be exercised within a reasonable period i.e. within a period of 12 years.

The said finding of the 1st respondent is now questioned before this Court. Before advertng to the law declared by the Apex Court, I feel it is appropriate to extract para 18 of B.S.O.No. 15 as amended by G.O.Ms.No. 912 dated 02-08-1985 and the same is extracted hereunder:

"18. *Revision –*

- (1) *The order of the authority making the assignment, if no appeal is presented, or of the appellate authority, if an appeal is disposed of, is final and no second appeal shall be admitted. But if, at any time after the passing of the original or appellate decision, the Collector is satisfied that there has been a material irregularity in the procedure or that the decision was grossly inequitable or that it exceeded the powers of the officer who passed it or that it was passed under a mistake of fact or owing to fraud or misrepresentation he may set aside, cancel or in any way modify the decision passed by an officer subordinate to him. No order should be reversed or modified adversely to the respondent without giving the respondent a notice to show cause against the action proposed to be taken adversely to him.*
- (2) *The Chief Commissioner of Land Administration may at any time either suo motu or on an application made to him call for and examine the record relating to any decision or order passed or proceeding taken by the Collector under the proceedings sub-paragraph for the purpose of satisfying himself as to the legality or propriety of such decision or order or as to the regularity of such proceeding and pass such order in reference thereto as he thinks fit. No order should be reversed or modified adversely to the respondent without or modified adversely to the respondent without giving the respondent a notice to show cause against the action proposed to be taken adversely to him. The Chief Commissioner of Land Administration may stay the execution of any such decision, order of proceedings pending the exercise of*

his powers under this sub-paragraph in respect thereof.

(3) *The State Government may at any time, either suo-motu or on an application made to them, call for and examine the record relating to any decision or order passed or proceeding taken by any authority or Officer subordinate to them under the preceding sub-paragraphs for the purpose of satisfying themselves as to the legality or propriety of such decision or order or as to the regularity of such proceeding and pass such order in reference thereto as they think fit. No order should be reversed or modified adversely to the respondent without giving the respondent a notice to show cause against the action proposed to be taken adversely to him. The Government may stay the execution of any such decision, order or proceeding pending the exercise of their powers under this sub-paragraph in respect thereof.*

(4) *All revision petitions in darkhast cases should be stamped with a court fee label to the value of the rupees two."*

On close scrutiny of the amended para 18 (2) of B.S.O.No. 15, the Chief Commissioner of Land Administration may at any time, either *suo motu* or on an application made to him, call for and examine the records relating to any decision or order and pass appropriate order after issuing show cause notice intimating the proposed action to be taken adversely against him. So, Clause (2) of para 18 deals with powers of Chief Commissioner of Land Administration but here the 2nd respondent exercised power of revision conferred on him by virtue of Clause (3) of para 18. Even according to para 18 (3), the State Government may at any time, either *suo motu* or on an application made to them, call for and examine the records relating to any decision or order passed or proceeding taken by any authority or Officer subordinate to them and pass appropriate orders following the procedure prescribed thereunder. Therefore, the word at any time indicates that no limitation is prescribed to exercise power of revision as per para 18 of B.S.O.No. 15 but judicial interpretation is otherwise. According to judicial interpretation, such power can be exercised within reasonable time in view of the principle laid down by the Apex Court in ***Collector and others Vs. P.Mangamma and others***^[7], wherein the Supreme Court held that

"A reasonable period would depend upon the factual circumstances of the case concerned. There cannot be any empirical formula to determine that question. The Court/authority considering the question whether the period is reasonable or not has to take into account the surrounding circumstances and relevant factors to decide that question. It would be hard to give an exact definition of the word "reasonable". Reason varies in its conclusions according to the idiosyncrasy of the individual and the times and circumstances in which he thinks. The reasoning which built up the old scholastic logic stands now like the jingling of a child's toy. But mankind must be satisfied with the reasonableness within reach; and in cases not covered by authority, the decision of the Judge usually determines what is 'reasonable' in each particular case; but frequently reasonableness 'belongs to the knowledge of the law, and therefore to be decided by the Courts.' It

was illuminatingly stated by a learned author that an attempt to give a specific meaning to the word 'reasonable' is trying to count what is not a number and measure what is not space. It means prima facie in law reasonable in regard to those circumstances of which the actor, called upon to act reasonably, knows or ought to know. It is impossible a priori to state what is reasonable as such in all cases. You must have the particular facts of each case established before you can ascertain what is reasonable under the circumstances."

In the facts of the above judgment, cancellation of assignment order passed by Collector was challenged before this Court. A single judge of this Court, while disposing of the Writ Petition, had directed the issues to be considered by the original authority since jurisdictional questions can be considered by an authority deciding the question whether a proceeding was validly initiated or not. However, the matter was carried in an appeal and a Division Bench of this Court, though concluded that no time limit is fixed for initiation of action, held that it has to be within a reasonable period and, therefore, action after about 30 years cannot be maintained. Aggrieved by the same, the matter reached the Apex Court and the Apex Court analyzed what is reasonable period. As such, it is difficult to give an exact definition of the word reasonable. Reason varies in its conclusions according to the idiosyncrasy of the individual and the times and circumstances in which he thinks. It means *prima facie* in law reasonable in regard to those circumstances of which the actor, called upon to act reasonably, knows or ought to know as held by the Apex Court in ***Municipal Corporation of Delhi Vs. Jagan Nath Ashok Kumar***^[8]. In ***Gujarat Water Supply & Sewerage Board Vs. Unique Erectors (Gujarat) (P) Ltd***^[9], the Apex Court reiterated the same principle laid down in ***Municipal Corporation of Delhi*** (8th *supra*). Therefore, reasonable time depends upon factual circumstances of each case and there cannot be any straightjacket formula to decide what is reasonable time and what is not to exercise power of revision in para 18 of B.S.O.No. 15.

Under sub-para (2) of para 18 of B.S.O.No. 15, Government in Revenue Department is Revisional Authority. While exercising these powers, as quasi judicial authority, the Government will examine the records by summoning the connected record of the order passed by either in appeal or revision, in order to satisfy themselves as to whether the order passed was in conformity with its legality or propriety as per the proceedings recorded under sub-para (1) of para 18 of B.S.O.No. 15. The revisional powers can be exercised either *suo motu* or on an application. In the event of the said order passed under revision is contrary to the provisions or conditions or under mistake of fact and also in excess of jurisdiction, action can be initiated by

Government. Any order in the revision by Government shall be passed only after affording an opportunity of being heard all the parties concerned. A Division Bench of this Court in ***K.Raja Gopala Reddy & others Vs. B.Kumara Swamy Reddy & others*** held among other things that a Tribunal or Government, exercising the power under "Revision" functions as quasi-judicial authority having duty to act judicially. If the Court finds that the quasi-judicial authorities *i.e.* respondent Nos. 1 to 4 herein acted judicially while exercising power of revision in para 18 of B.S.O.No. 15, such order needs no interference of this Court. The controversy regarding reasonable period for entertaining a revision by the authority competent has been resolved now. A reasonable period would depend upon the facts and surrounding circumstances of the case concerned. Therefore, all irregular cases of land assignment including the cases of violation of rules, terms and conditions of the grant and also fraudulently managed pattas could be dealt with under revision, taking into consideration surrounding circumstances of the case concerned, regardless of time limit for filing a revision with an abnormal delay. Even a period of 30 years and above is of no criteria, where larger interest of public policy or public interest is involved for the welfare of weaker sections of the society as per the protection guaranteed to them under relevant provisions of the Constitution of India. In the present facts of the case, J.Narasaiah, father of the petitioners and respondent Nos. 5 to 7, allegedly obtained assignment by playing fraud as he was not a landless poor which is a specific requirement to assign land. The children of J.Narasaiah *i.e.* respondent Nos. 5 to 7 alone made complaint may be due to disputes between the petitioners and respondent Nos. 5 to 7 regarding claim over the property but ultimately established that J.Narasaiah, beneficiary under the assignment, was not a landless poor and not entitled to claim patta. Therefore, obtaining patta by J.Narasaiah fraudulently was brought to the notice of revenue authorities for the first time by their complaint dated 14-09-1992. Thus, limitation starts from the date of complaint by respondent Nos. 5 to 7 since limitation starts from the date of detection of fraud. Fraud may be described, for most usual purposes, as processing of advantage to oneself, or furthering some purpose of one's own but causing a person with whom one deals to act upon a false belief. In the present facts of the case, J.Narasaiah made false representation to procure advantage *i.e.* assignment of land. On such representation, the 4th respondent assigned land on false belief that Narasaiah was a landless poor. As the 4th respondent and respondent Nos. 1 to 3 have been kept from certain knowledge of means of fraud by the act of J.Narasaiah and the petitioners, the concealment of land

possessed by Narasaiah to make the 4th respondent believe and to procure advantage directly amount to fraud. On close analysis of B.S.O.No. 15, no specific period of limitation is given to revise the assignment order. Moreover, after amendment of B.S.O. in 1985, the Government may, at any time, revise the order. Such power of revision by Government is delegated to the 3rd respondent. In such case, the 3rd respondent can exercise power of revision on the application of respondent Nos. 5 to 7 to detect fraud played by Narasaiah in obtaining patta. Even otherwise, a separate period of limitation is prescribed to exercise power of revision under para 18 of B.S.O.No 15 and such limitation starts from the date of detection of fraud. Section 17 of the Limitation Act, 1963 (for short, 'the Act of 1963'), deals with effect of fraud or mistake vis-à-vis initiation of suit or proceedings beyond period of limitation. Section 17 (1) of the Act of 1963 saves the period of limitation in a case, where suit or application is made or initiated proceedings based on detection of fraud or mistake. The period of limitation shall not begin to run until party discovers fraud or mistake with reasonable diligence. Though the Act of 1963 has no application to revision under para 18 of B.S.O.No. 15, the same analogy is applicable. Moreover, the perception pronouncement of the Apex Court in **P.Mangamma** (7th *supra*), exercise of power of revision is within time. Therefore, the action taken by respondent Nos. 1 to 4 in canceling patta is within reasonable time from the date of detecting fraud in issuing patta by revenue authorities in favour of J.Narasaiah on his fraudulent representation and in contravention of assignment rules.

Assignment of land under B.S.O.No. 15 is only for the benefit of landless poor for their uplift in view of the Constitutional provisions. If it is misused by a person, who is not a landless poor, and obtained patta for one reason or other from revenue authorities, such mistake can be rectified within reasonable time *i.e.* from the date of detection of fraud since it affects the rights of genuine landless poor persons to claim assignment. Therefore, obtaining fraudulent assignment or patta by J.Narasaiah directly affects the public policy and such orders can be revised by exercising power in para 18 of B.S.O.No. 15 notwithstanding the period of limitation, if any, prescribed. However, in the present case, limitation starts from the date when the fraud was detected on receipt of application by revenue authorities from respondent Nos. 5 to 7 and immediately took steps for cancellation. Therefore, the law declared by this Court in the judgments relied upon by learned counsel for the petitioners has no application in view of the law declared in the later judgment of the Apex Court in **P.Mangamma** (7th *supra*). The 1st respondent, after applying the amended B.S.O. by virtue of

G.O.Ms.No. 912 dated 02-08-1985 and the judgment in **Soni Reddy** (6th *supra*), rightly passed the impugned order and the conclusions of the 1st respondent are totally inconsonance with the principle laid down in **P.Mangamma** (7th *supra*). Hence, I find no substance in the contention of learned counsel for the petitioners that exercise of power of revision is barred by limitation while holding that revenue authorities can exercise their power of revision within reasonable time *vide P.Mangamma* (7th *supra*). In view of the law declared by the Apex Court in **P.Mangamma** (7th *supra*), the law laid down by this Court in **Jinka Chendrayudu** (1st *supra*), **P.Anasuyamma** (2nd *supra*), **Sekhari Aruna Kumari** (4th *supra*) and **Madamaneni Chinnaswamy** (5th *supra*) needs no consideration. Accordingly, the point is answered.

In the result, the Writ Petition is dismissed confirming the proceedings No. BCW1/1071/99 dated 28-04-2003 issued by the 1st respondent. Pending miscellaneous petitions in this Writ Petition, if any, shall stand dismissed in consequence. No order as to costs.

M.SATYANARAYANA

MURTHY, J.

Date: 03rd June, 2016.

JSK

[1] 2011 (5) ALT 119

[2] 1994 (2) ALT 329

[3] AIR 1993 SC 1733

[4] 2002 (3) ALT 571

[5] 2009 (1) ALT 424

[6] W.P.No. 716 OF 1989

[7] (2003) 4 SCC 488

[8] (1989) 1 SCC 532

[9] AIR 1987 SC 2316