S.No.262

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CRM-M-64509 of 2018 (O&M)
Date of Decision:22.05.2019

Manpreet Singh and another .....Petitioners

Vs.

State of Punjab and another .....Respondents

CORAM:- HON'BLE MR. JUSTICE RAJBIR SEHRAWAT

Present:- Mr. Bikramjeet Singh Jatana, Advocate for the petitioners.

Mr. Prabhjot Singh Walia, AAG, Punjab.

Mr. Karanvir Singh Khehar, Advocate for respondent No.2.

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Rajbir Sehrawat, J.(Oral)

This is a petition seeking quashing of FIR No.173 dated 01.08.2018 registered under Sections 447, 511, 506, 427, 34 IPC at Police Station Sohana, District SAS Nagar and all the consequential proceedings arising therefrom.

The FIR in the case came into being on the statement of Barinder Singh. It would be apposite to have reference to the FIR which is reproduced below:-

"Copy of application No.1641/5D/Police Station Sohana Dated 31.07.2018. To P.S. Sohana SAS Nagar SUB: Complaint against Manpreet Singh S/o Balwant Singh R/o #2304, Sector 17, Mohali, Mobile No.98557-78692 Sir, it is submitted that Smt. Satpal Kaur W/o Late Sh. Sunder Singh and Sh. Jagdish

Singh S/o Late Sh. Sunder Singh are owner in possession of about 16 acres of agriculture land. The above owner had filed proceedings for partition and separate possession out of the joint land; before Tehsildar Mohali. The Tehsildar-cum-Assistant Collector, vide order dt. 06/06/2018 passed partition order. On 30.07.2018 Kanoongo and Halka Patwari gave physical possession of the property to the aforesaid owner and affixed pillars on the partitioned land and thus the possession was handed over to the aforesaid owners. The abovesaid owners were put into specific physical possession in the presence of 2 lamberdars and other person who were earlier joint owners. However, today, on 31/07/2018, Sh. Mohinder and our 2 other persons were present on the land, the possession of which was handed over to the above mentioned owners on 30/07/2018 by the kanoongo and patwari. Today at about 4 PM, Manpreet Singh came at the spot with 4-5 unidentified persons, some armed with daangs and some were armed with Kahi's. Immediately on coming at the spot Manpreet Singh started abusing Mohinder and other persons who were present at the spot; and also gave beating to Mohinder while forcefully restraining Mohinder at the spot. They also threatened Mohinder to kill; if any further pillars were fixed on the spot. Manpreet and others also forcibly removed and damaged the pillalrs which were installed over the property abutting the Landran-Chunniu road. While going he threatened Mohinder of dire consequences and also said that he will not allow the owners to remain in possession of the said land; which has been handed over to them on 30/07/2018 by the Kanoongo and Halka Patwari. Mohinder immediately called me over the phone and narrated the above said incident which I have mentioned in this application. Legal Action be taken and adequate security be provided; so that no harm is caused to me or to the property."

At the time of motion hearing, learned counsel for the petitioners had submitted that admittedly, the petitioners were co-sharers in the land which was alleged to have been trespassed. It was also submitted that since the complainant side had obtained ex-parte order in partition proceedings, therefore, the Sanad Takseem and warrants of possession prepared/issued by the Assistant Collector were stayed by the Financial Commissioner. It was also pleaded that the complainant side was never put into exclusive possession of the land in question. In view of these submissions, the further proceedings before the trial Court were ordered to be stayed till the next date of hearing.

However, thereafter, the complainant filed a detailed reply;

along with application for vacation of stay. In this reply, it was refuted that the order or proceedings of partition were ex-parte. It was also pleaded and submitted that the petitioners had misled the Court in that regard. In fact, the petitioners were very much party to the proceedings and the warrants of possession issued by the statutory authority had already been duly executed. Even the jamabandi had been prepared, incorporating the entries arising from partition proceedings therein. Hence, the final record of rights already stood prepared. Therefore, there is no question of there being an `admitted' position that the parties were co-sharers in the land in dispute. There had been a final severence of status between the parties and they were no more co-sharers. It was also submitted that the Financial Commissioner was acting under political pressure and had passed the illegal stay order in favour of the petitioners by misusing his official position despite the fact that he has no jurisdiction to entertain any revision petition.

Accordingly, vide order dated 18.03.2019 passed in present proceedings, the Financial Commissioner was granted an opportunity to explain as to under what provision of law, he entertained the revision petition; directly against the order of Assistant Collector; and also as to how many revision petitions he had entertained directly against the orders of the Assistant Collector, like the present one, during the past five years or since the date he assumed the Office of the Financial Commissioner. However, the said Financial Commissioner chose not to file any reply/explanation.

Therefore, vide order dated 09.04.2019, the adverse inference was ordered to be drawn qua the action of the Financial Commissioner; with a stipulation that the consequences of this adverse inference shall be taken into consideration at the time of final hearing of the case.

However, subsequently, the Financial Commissioner had filed reply by way of affidavit dated 03.05.2019; in which it is stated that the order dated 18.03.2019; whereby he was granted opportunity to file his explanation was not received in his Office till 12.04.2019. At that time, he was already away on Election Duty w.e.f. 03.03.2019. In this reply, the Financial Commissioner has submitted that the order was passed by him under the powers conferred upon the Financial Commissioner by Section 16 of Punjab Land Revenue Act, as amended vide Amendment dated 28.01.2013. However, no explanation has been furnished in this reply, as to how many other cases, he has entertained directly against the order of the Assistant Collector First Grade like the present one. It is also submitted in this reply that; although initially the orders passed by the Assistant Collector First Grade, including the Sanad Takseem and warrants of possession; were stayed by him vide order dated 05.10.2018, however, this stay order was till the next date of hearing only. Subsequently, this stay order has not been extended by any order. It is in the above facts; that the present case has come up for final hearing.

While arguing the case, learned counsel for the petitioners has submitted that the petitioners and the father of the complainant/ respondent No.2 are joint owners, along with other co-sharers in the land situated at Village Landran, District SAS Nagar, Mohali. Even the jamabandi attached at Annexure P-3 shows that the petitioners are joint owners in possession of the said joint holding. Being a co-sharer, the petitioners had rights over every inch of land, till the same is finally partitioned and divided by mets and bounds; by allocating separate khewats to the respective parties. It is further submitted by the counsel that; in the present case, the father of the complainant/ respondent No.2 along with his mother Satpal Kaur, had initiated proceedings for partition of the land in question. However, petitioner No.1 was not made a party in those proceedings. The Assistant Collector conducted the ex-parte proceedings in absence of the petitioners. Therefore, after completion of ex-parte proceedings, the Sanad Takseem was wrongly prepared by the Assistant Collector; by depicting the father of petitioner No.1 as a party instead of petitioner No.1. This fact is reflected even from the Sanad Takseem prepared by the Assistant Collector. When the petitioners came to know of the ex-parte order of final partition passed against them, then the petitioners; along with other co-sharers; filed revision petition before the Financial Commissioner, Punjab and vide his order dated 05.10.2018, the Financial Commissioner, Punjab had stayed the Sanad Takseem dated 13.07.2018; as well as execution of the warrants of possession; as executed on 30.07.2018. Therefore, it is submitted that; since the orders passed by the Assistant Collector, on the basis of which the complainant claimed separate status as an independent owner in exclusive possession of the land in dispute, stands stayed by the higher competent authority. Therefore, the status of the petitioners; as co-sharers in the land; stand restored. Hence, being co-sharers in the land in question, no FIR can be lodged against the petitioners; for having entered into the same or for doing any act qua that land.

Learned counsel for the petitioners has also relied upon a judgment of Full Bench of this Court rendered in **Bhartu v. Ram Sarup, 1981 PLJ 204**, to emphasise the rights of a co-sharer qua the joint holding of the co-sharers. Still further, it is submitted by the counsel that the FIR has been falsely registered against the petitioners. Otherwise also, from the bare perusal of the FIR, ingredients of the offence under Sections 447, 511, 506, 427 and 341 of the IPC are not attracted against the petitioners; even if the allegations are taken on their face value. Hence, the FIR in question deserves to be quashed.

On the other hand, learned counsel for respondent No.2 has submitted that; the case as put up by the petitioners before this Court; is a totally misleading perspective. It is so pleaded in the reply and also submitted by counsel for respondent No.2 that; initially the petitioners and the father and the grandmother of the complainant; were the co-sharers in the land in question; along with other co-sharers. However, Mann Singh, the brother of petitioner No.2 and uncle of petitioner No.1, had filed an application before Assistant Collector for seeking partition of the land. In those proceedings, the father and the grandmother of the complainant were also parties. However, on 26.02.2018, the above said Mann Singh made a prayer for withdrawal of his application which was moved for partition. All the other co-sharers, except the father and the grandmother of the complainant; had also stated before the Assistant Collector that they do not want any partition. However, the father and the mother of the complainant had stated that they want their land to be separated by way of partition. Accordingly, the partition proceedings were continued qua the share of the father and grandmother of the complainant.

It is further submitted that on 26.02.2018 itself, the petitioners were present before the Assistant Collector First Grade. Petitioner No.1 had specifically raised a point that he was not impleaded as a party in the proceedings; despite having been recorded as a co-sharer in the jamabandi. Therefore, he had stated that he be impleaded as a party/ respondent in those partition proceedings. Accordingly, the Assistant Collector impleaded petitioner No.1 as a party to the proceedings. He was granted time to file his objections. The case was adjourned for reply, evidence and arguments by the Assistant Collector. Order to this effect has been placed on record as Annexure R-4. Therefore, it is submitted that petitioner No.1 was also impleaded as a party before the Assistant Collector and the petitioner No.2

was already a party in the said proceedings. Therefore, the entire claim of the petitioners that the Assistant Collector conducted ex-parte proceedings is against the record. It is further submitted that the allegation of denial of opportunity to the petitioners; by the Assistant Collector is also factually incorrect. Despite the petitioners being specifically party to the proceedings and being present before the Assistant Collector and signing the proceedings as token of their presence, the Assistant Collector had ordered publications qua the proceedings through newspapers and Munadi and the parties were given opportunity to file their objections. However, the petitioners chose not to file any objections. Accordingly, the Assistant Collector recorded in the order dated 03.05.2018 that despite having knowledge, the parties did not have any interest in the proceedings. However, still one more opportunity was being granted to the parties; to file their objections against the manner of partition. Since still no objections were received, therefore, vide order dated 14.05.2018, by making minor amendments according to suggestion of the parties, the mode of partition was approved in the presence of the parties. At that time, the real brother of petitioner No.1 was very much present before the Assistant Collector, although petitioner No.1 himself had chosen not to come present and to contest the proceedings.

Still further, it is submitted that even before finalisation of the partition proceedings, one more opportunity was granted by Assistant

Collector. However, since even at this stage; no objection was filed by anyone of the parties, including the petitioners, therefore, the partition was finalised vide order dated 06.06.2018; in which separate khewat with specific Khasra Nos. was carved out for the complainant side. However, it was ordered by the Assistant Collector that the Sanad Takseem be issued after expiry of period of limitation for filing of any appeal. Since no appeal/ revision was filed by anyone of the parties, therefore, the Assistant Collector issued the Sanad Takseem (Certificate of Final Partition) on 11.07.2018. It was specifically recorded in this Sanad Takseem that limitation for filing appeal against order of partition dated 06.06.2018 had expired and no further stay order from any higher Court was received by his office. Hence, it was ordered that the partition order was being implemented in its original form and the Sanad Takseem was being issued. The same has been attached at Annexure R-12. Counsel for respondent No.2 has further submitted that thereafter, they had applied for handing over the possession as per the Sanad Takseem. Accordingly, the warrants of possession dated 16.07.2018 were issued in favour of the side of the complainant. These warrants of possession were duly executed on 30.07.2018 and the father and grand-mother of the complainant were handed over physical possession of specific khasra numbers of land. It is further submitted that, not only this, the partition as finalised by Sanad Takseem, was also entered into the jamabandi prevalent for the relevant time. Hence, even the statutory `record of rights' in the form of jamabandi had been prepared in favour of the complainant side. Hence, by any means, it cannot be said that the petitioners were any co-sharers thereafter.

Qua the orders passed by the Financial Commissioner, it is submitted by counsel for respondent No.2 that the said order is without jurisdiction and has been passed only as an illegal attempt to confer some kind of legal status upon the petitioners by improper use of official authority by the Financial Commissioner; under political pressure. It is submitted by the counsel that firstly; as per the amended provision, no revision is maintainable in case of partition proceedings. Otherwise also, a bare perusal of the stay order granted by the Financial Commissioner would show that he has gone over the Board, to help the petitioners; because he has stayed even the warrants of possession issued by the Assistant Collector despite the fact that the same already stood executed and despite the fact that there was not even any prayer to this effect in the revision petition filed by the petitioners before the Financial Commissioner. Hence, since the order is void ab initio, being bereft of any statutory sanction, therefore, the same cannot be taken into consideration in the collateral proceedings to scuttle the criminal proceedings against the present petitioners. It is further submitted that, by any means, now the Financial Commissioner has clarified that the said stay order was till the next date of hearing, i.e. upto 02.11.2018 only, and that the same has not been extended thereafter, therefore, even if there was some stay order in favour of the petitioners, the same has now ceased to exist. Hence, as of today, the petitioners cannot draw any benefit from the said stay order. Even on the date of occurrence, there was no stay order from any authority. So, the offence stood completed on the date of occurrence. Effect of offence cannot be wiped out by any subsequent order. It is also submitted by counsel for respondent No.2 that, by any means, since the Sanad Takseem had been issued in the partition proceedings and the entries in the form of record of rights had also been made in the jamabandies, therefore, otherwise also, the Financial Commissioner was not competent to entertain any revision. If the petitioners had any grouse against the partition proceedings, and entries in the Jamabandi, then they should have approached the Civil Court as provided under Section 45 of the Punjab Land Revenue Act. Counsel for respondent No.2 has relied upon Division Bench judgment of this Court rendered in **Tarlok Singh v. Financial Commissioner Co-operation, Punjab, Chandigarh and others, 2004(3) R.C.R. (Civil) 548,** as well as, upon another Division Bench judgment rendered in **Raja Ram alias Rajender v. Tehsildar-cum-Assistant Collector, Hissar, 2001(2) R.C.R. (Civil) 739**. Similarly, the reliance has been placed upon still another judgment of a Single Bench of this Court rendered in **Inder Singh v. Financial Commissioner, Haryana and others, 2010(1) R.C.R. (Civil) 324**. Carrying forward the argument, learned counsel for respondent No.2 has submitted that this very Financial

Commissioner is well aware of the fact that he could not have entertained the revision petition against Sanad Takseem and for correction of entries in jamabandies; because he himself has so held while deciding ROR No.782 of 2017 vide order dated 30.11.2018.

Learned counsel for the State; while referring to the reply filed on behalf of the State; has submitted that ASI Satpal, after inspecting the site and preparing the map thereof, had found that prima-facie, the offences alleged in the FIR were made out against the present petitioners and two unknown persons. As such, the FIR was rightly registered against the petitioners and their co-accused. Even the investigations stood completed and the challan has already been submitted in the Court on 01.11.2018. It is further submitted that instead of following the due process of law, the petitioners took the law in their hands and started removing the pillars fixed by authorities and installed by the complainant side on the said land. Hence, they committed the offences as mentioned in the FIR. It is further submitted that though the petitioners inter-se are in joint possession, however, the father of the complainant is in exclusive possession of his land. He was put in exclusive possession after demarcating the land through a due process of law. Hence, it is submitted that since the cognizable offences have been disclosed in the FIR and have been found to have been committed on the spot, therefore, the FIR in question cannot be quashed.

While replying the arguments of learned counsel for respondent

No.2, learned counsel for the petitioners has submitted that the Financial Commissioner has the power to entertain revision petition even after preparation of Sanad Takseem. Learned counsel has relied upon the judgment of Single Bench of this Court rendered in **Fateh Singh and others v. Assistant Collector Ist Grade, Israna and others, 2017(2) PLR 727** to this effect. Counsel has also relied upon judgments of a Single Bench of this Court rendered in **Balbir Singh v. State of Punjab etc., 2009 (5) R.C.R. (Civil) 249** and **Ram Gopal v. State of Haryana and others, 2009(11) R.C.R. (Civil) 336**. Accordingly, it is reiterated by counsel for the petitioners that due to the stay order passed by the Financial Commissioner, the petitioners continued to enjoy the status of co-sharers and being co-sharers, no FIR could have been lodged against them.

Even the learned State Counsel has relied upon a Division Bench judgment of this Court rendered in **Amar Khan and others v. State of Punjab and others, 2009(1) R.C.R. (Civil) 741** and another judgment rendered in **CWP No.17574 of 2013 – Naurata Singh v. Financial Commissioner (Revenue) Punjab and others** decided on 27.02.2017, to buttress the argument that the Financial Commissioner does possess the power to entertain the revision in partition proceedings even after Sanad Takseem is prepared. Hence, he has also submitted that the initial stay order passed by the Financial Commissioner was perfectly valid.

Having heard learned counsel for the parties and on perusing the record, this Court does not find substance in the arguments raised by learned counsel for the petitioners. The facts as disclosed in the allegations, and if taken as it is, do constitute the offences mentioned in the FIR. So prima-facie, there is no ground to interfere and to quash the FIR. Otherwise also, the facts contained in the allegations in the FIR are not seriously disputed by the petitioners. Rather, the petitioners have tried to put forward a justification by claiming a right to do the acts alleged in the FIR; by claiming that they are the co-sharers in the land mentioned in the FIR. However, this assertion of the petitioners is also found to be based on distorted and incorrect facts. The petitioners had claimed that they were not parties in the partition proceedings and that they were proceeded ex parte. Hence, the partition proceedings are not binding upon them and as a result, the entire process was stayed by the Financial Commissioner. However, a bare perusal of the facts; as placed on record by respondent No.2; would show that the petitioners were very much party to the partition proceedings. They were given full and repeated opportunities to contest the partition proceedings and to file their objections, if any, at all the relevant stages. However, they had chosen not to file any objection in the said partition proceedings. Therefore, there is no question of the petitioners having been proceeded ex parte. Otherwise also, pursuant to the finalisation of the said partition proceedings, the revenue authorities had already made entries in the revenue record, creating a distinct "record of rights" in favour of the father and grand-mother of the respondent No.2/ complainant qua specific Khasra Nos. of land. Therefore, there had been a complete severance of status between the petitioners and the father and grand-mother of respondent No.2/complainant. Still further, even if the petitioners can claim any status of co-sharer, as alleged by them, still it can, at the best, be a defence of the petitioners during the trial, if any. Otherwise also, the allegations as contained in the FIR show that there are certain offences alleged against the petitioners, where any status as co-sharer is neither relevant nor is the same any defence against the said offences. Hence, even their alleged status of co-sharer is no ground to quash the FIR.

Although the petitioners have sought to rely upon the stay order dated 05.10.2018 passed by the Financial Commissioner to claim that by virtue of operation of this stay order, their status as a co-sharer was restored, however, this Court finds even this argument to be neither relevant nor sustainable. It deserves to be noted that there was no stay order from any higher authority, against the partition proceedings or against the "record of rights" created in favour of the complainant, on the date of alleged occurrence in which the petitioners are alleged to have committed offences. Therefore, the offences alleged in the FIR stood completed on the date of occurrence itself. Subsequent stay order passed in collateral proceedings cannot wipe-out the offences; ex post facto; because the offence or effect of the offence cannot be abolished, ex post facto, except through a legislative instrument. Therefore, the order passed by the Financial Commissioner, on a subsequent date, cannot be taken as having the effect of wiping-out the offences, which already stood committed by the petitioners. Otherwise also, as observed above, there are certain offences alleged in the FIR, qua which right of the petitioners as co-sharers is neither relevant nor the same is any defence. Still further, as has come on record by way of reply filed by the Financial Commissioner, the stay order which was passed by the Financial Commissioner in favour of the petitioners, is no more in existence; since the same has not been extended afterwards. Therefore, once the Financial Commissioner himself is submitting in his reply that the said stay order is no more in existence, therefore, the petitioners cannot place any reliance upon the same, so as to get impunity in the criminal proceedings. Otherwise also, since the alleged stay order is only an interim order, even that passed only in the collateral proceedings, therefore, the same cannot be used for finally terminating the criminal proceedings by quashing the FIR lodged against the petitioners. Although there is never a certainty; that while finally deciding any proceedings; the deciding authority would take the same view as might have been taken at the stage of passing of the interim order, however, in the present case, even the interim order, upon which the petitioners were relying, has not been extended further by the Financial Commissioner himself. Hence, there is no basis for the argument of the learned counsel for the petitioners, for seeking quashing of the FIR on this ground.

Since the interim stay order passed in collateral proceedings has no relevance for quashing criminal proceedings; and otherwise also the Financial Commissioner has clarified that he has not extended the said interim order any further, therefore, this Court is not inclined to dilate upon the issue of jurisdiction of the Financial Commissioner in passing the said interim order in favour of the petitioners. However, the counsel for the petitioners has insisted that since the interim stay order, passed by Financial Commissioner in revision petition, is of utmost importance in this case, therefore, the question of competence of the Financial Commissioner be appreciated by this Court in light of the judgments cited by him. Hence, this Court is constrained to deal with the issue of the jurisdiction of the Financial Commissioner qua the revision petition entertained by him, though for limited purpose of the present petition. It deserves to be noted in this regard that in his reply, the Financial Commissioner has reproduced the provision, as amended, by the State of Punjab, as contained in Section 16 of the Punjab Land Revenue Act to draw his jurisdiction to entertain the revision petition, which is as under:-

> **"(Section 16 as applicable to Punjab only)**
>
> **[16. Power to call for examine and revise proceedings of Revenue Officers.--**(1) Except in a case pertaining to question

of division of property or the mode of making a partition under Section 118,-

(i) The Financial Commissioner may, at any time, call for the record of any case pending before or disposed of by any Revenue Officer subordinate to him; and

(ii) A Commissioner or Collector may call for the record of any case pending before or disposed of by any Revenue Officer under his control.

(2) If any case in which a Collector has called for a record and he is of the opinion that the proceedings taken or order made should be modified or reversed, he shall report the case with him opinion thereon for the orders of the Commissioner whose decision shall be final.

(3) The Financial Commissioner or Commissioner may, in any case called for by himself under sub-section (1) or under sub-section (2), as the case may be, pass such orders as he thinks fit:

Provided that he shall not under this section pass an order reversing or modifying any proceeding or order of a subordinate Revenue Officer and affecting any question of right between private persons without giving those persons an opportunity of being heard.

> (4) Notwithstanding anything contained in this section, the cases called for by the Commissioner or Collector, as the case may be, under sub-section (1) and (2) as it existed prior to the commencement of the Punjab Land Revenue (Amendment) Act, 2012, shall be decided by them as heretofore.]"

A perusal of the amended provision of Section 16 of the Punjab Land Revenue Act would show that the power of revision has altogether been excluded in case of partition proceedings relating to the distribution of properties to which the Act applies. Hence, on the face of it, the Financial Commissioner did not have the necessary authority to entertain any revision petition against the Sanad Takseem prepared by the Assistant Collector on conclusion of partition proceedings. Although learned counsel for the petitioners has relied upon certain judgments mentioned above, to make an attempt to substantiate his argument that the Financial Commissioner do possess the power to entertain revision petitions even after Sanad Takseem is prepared, however, a perusal of the judgments would show that all the judgments were passed under the unamended provision, whereunder the revisional power in partition proceedings was not excluded. None of the judgments relied upon by the counsel for the petitioners has been passed under the amended provision of Section 16 of Punjab Land Revenue Act. Otherwise also, although the Financial Commissioner has submitted in his reply that the power of entertaining revision is referable to Section 16 of

Punjab Land Revenue Act; even against the partition proceedings and even where Sanad Takseem has been prepared, however, this very Financial Commissioner, while deciding ROR No.782 of 2017 – Malkiat Singh v. Baldev Singh and others, has categorically held that once Sanad Takseem has been prepared and entries thereof have been made in revenue record creating distinct record of rights, thereafter, the Financial Commissioner does not have any jurisdiction to entertain the revision petition against such proceedings, and further held that the only remedy against such proceedings and entries in jamabandis would be; by way of civil suit as prescribed under Section 45 of the Punjab Land Revenue Act. This would make it clear that the Financial Commissioner had passed the order in favour of the petitioners despite being fully aware of the fact that the Financial Commissioner lacks the necessary jurisdiction to entertain such revision, in case Sanad Takseem has been prepared and the entries of partition have been made in "record of rights" i.e. in jamabandi.

On the contrary, this Court finds substance in the argument of learned counsel for respondent No.2 that, as held by the Division Bench of this Court in case of **Tarlok Singh (supra)**, since the "record of rights" had also been prepared in favour of the complainant after preparation of Sanad Takseem in the form of statutory Jamabandis, therefore, the Financial Commissioner did not have the necessary jurisdiction to entertain the revision petition and the only remedy available in that situation would be by way of civil suit; as contemplated by Section 45 of the Punjab Land Revenue Act. However, since the Financial Commissioner is dealing with the matter in proceedings which are independent of the present proceedings, therefore, this Court does not intend to make any further observations in this regard and leave the matter to be appreciated by the Financial Commissioner at the relevant time.

But so far as the present proceedings are concerned, as observed above, any interim order passed by the Financial Commissioner in other collateral proceedings cannot be made a basis for finally terminating the criminal proceedings initiated through the FIR in question, nor any order of any authority, whether interim or final, passed in collateral proceedings, can; ex post facto; wipe-out the offence, which already stood completed.

In view of the above, this Court does not find any ground to quash the FIR.

Hence, the present petition is dismissed.

May 22, 2019 **(RAJBIR SEHRAWAT)**
renu **JUDGE**

Whether Speaking/reasoned Yes/No
Whether Reportable Yes/No