IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment reserved on :11.12.2018
Date of decision:07.06.2019

L.A.APP.97/2018

UNION OF INDIA ..... Appellant

Through Mr. Sachin Nanwani, Advocate

versus

M.L. GUPTA & ORS. ..... Respondents

Through: Mr. Atul Kumar, Advocate for R-2, 4, 5.
Mr. Anand Yadav, Advocate for R-3, 7, 8 & Lrs of R-1 & 6.

CORAM:
HON'BLE MS. JUSTICE ANU MALHOTRA

JUDGMENT

ANU MALHOTRA, J.

1. The Union of India, vide the present appeal under Section 54 of the Land Acquisition Act, 1894, seeks the setting aside of the judgment and order dated 11.04.2016 of the learned ADJ-01, East, KKD Courts, Delhi in LAC No.75/16/09 in the reference under Section 18 of the Land Acquisition Act, 1894 (hereinafter referred to as the '***Act'***), vide which the learned ADJ enhanced the compensation that was awarded to the petitioners therein i.e. the respondent nos. 1 to 8(a) to 8(d) by the Land Acquisition Collector (hereinafter referred to as the LAC) from Rs.2850/- per square meter to Rs.5865/- per square meter for the land of the respondent nos. 1 to 8(a) to 8(d) measuring

41 bighas situated in village Chandrawali, which area was modified on measurement on demarcation to be 39 bighas 10 biswas with the details of the Khasra Nos. acquired having been given in the award No.1/1999-2000 of the LAC dated 20.07.1999 being as under:-

S.No.	Khasra No.	Area (Bigha-Biswa)
1	444 min	0-01
2	446 min	2-04
3	447 min	12-06
4	448 min	3-06
5	449 min	17-02
6	450 min	2-05
7	452 min	1-02
8	453 min	1-04
	TOTAL	39-10

2. The LAC vide the award dated 20.07.1999 observed that there were no title documents that had been filed by the claimants with their claims except the General Power of attorney, which was not considered an authentic proof of ownership, in as much as consideration could be given only to registered sale deeds. The award indicates that there were no tube wells with rooms, no well, no trees and no standing crops on the land acquired on the structure put forth to

the effect:-

> ***"This is a thickly built up area covered by residential small houses and shops and details and valuation assessed by PWD has already been mentioned under the title "CLAIMS & EVIDENCE".***

3. The award dated 20.07.1999 of the LAC further states to the effect that none of the interested persons had submitted any sale deed in support of their claim for compensation of land and a reference was also sent to the office of the Sub-Registrar-IV, Seelampur, Delhi to ascertain whether any sale deed had been executed for any Khasra number mentioned as detailed hereinabove or part thereof and it was informed from the office of the Sub-Registrar-IV, Seelampur, Delhi that no sale deed had been executed for the said Khasra numbers afore mentioned or part thereof subsequent to the notification under Section 4 till the date of the award and that thus, there was no indicative market price of land that had been submitted before the LAC.

4. It was also stated in the award that the survey had revealed that Makki Sarai had abadi since long i.e. more than 25 years and a confirmation had been sought from the MCD regarding status of the land/area under acquisition and that as per the MCD record, land under acquisition was an urbanized colony and that thus, the rates of agricultural land were not applicable and thus, the LAC had no alternative but to consider the latest rates fixed and published by the Ministry of Urban Development for urbanized properties for determination of market value of land under acquisition and thus there was a Government order No.J.22011/4/95-LD dated 16.04.1999 of the

Ministry of Urban Development on the question of fixation of market price of land in different areas of Delhi/ New Delhi w.e.f. 01.04.1996 and observed that for Zone-5 (East Delhi), the land price had been fixed as under:-

ZONE-V
EAST DELHI

S.NO.	Name of the Locality	Residential (Rs. Per Sq. Metre)	Commercial (Rs. Per Sq. Metre)
1.	**Jheel Kuranja**	**2,805/-**	**5,865/-**
2.	**Geeta Colony**	**2,805/-**	**5,865/-**
3.	**Narela & Other Outlying Colonies**	**1,980/-**	**4,140/-**

and the LAC observed that the land under acquisition was in proximity and adjoins Jheel Khuranja and Geeta Colony and that the area was residential having some shops also and that the area was not notified as commercial by the Municipal Corporation of Delhi. In view thereof, the LAC determined the market value of the land in question at Rs.2805/- per square meter and also held that in addition to the market value, the interested persons would be entitled to the other benefits under provisions of the '***Act***', 30% solatium was also awarded to the interested persons due to compulsory nature of acquisition under Section 23(2) of the '***Act***' and 12% of the market value from the date of the notification till the date of the award was also awarded in terms of Section 23(1) of the '***Act***'. The award was thus summarized by the LAC as under:-

"SUMMARY:

The Award is summarized as under:-

1. The amount of land measuring 39 bigha 10 Biswa (33022 Sq. Mtr.) @ Rs.2805/- Per Sq. Mtr. As per Ministry Of Urban Development No.J.22011/4/95-LD Dated 16.4.99. :Rs. 9,26,26,710/-

2. Total cost of structures : Rs.2,64,18,188/-

   :Rs.11,90,44,898/-

3. 30% Solatium u/s 23(2) on Rs.11,90,44,898/- :Rs.3,57,13,469/-

4. Additional Sum @ 12% u/s 23(1)(A) with effect from 12.6.97 to 20.7.99 i.e. 769/365 years on Rs.11,90,44,898/- : Rs.3,00,97,159/-

TOTAL : Rs.18,48,55,526/-

5. The respondent nos. 1 to 8(a) to 8(d) being the owners and interested persons and in possession of the land at the time of acquisition of land in Khasra Nos. 1977/447(0-10), 2663/987/447(0-13), 2976/1974/447(1-12), 1975/447(0-04), 1976/447(0-03), 1978/447(0-05), 2661/987/447(0-06), 1980/447(0-06), 2662/987/447(0-04), 2975/1975/447(0-17), 988/448(3-06), 2980/989/449(0-01) and 2981/989/449(1-01) total measuring 9 bighas 8 biswas, situated in the Mauza Chandrawali @ Shahdara, Delhi being the legal representatives of late Sh. Mussaddi Lal, who has been shown as interested person in the land in accordance with the award at

serial No.90, 99, 112, 133, 139, 164 & 172 in the list of recorded owners filed by LAC with award No.1 of 1999-2000 of Village Chandrawali @ Shahdara, Delhi of which the possession of land was taken from them by the LAC and that they did not accept the compensation as declared by the LAC as final, contending to the effect that the LAC had failed to consider the market value prevailing at the time of the notification under Section 4 of the '***Act***' and thereafter till declaration of the award.

6. The respondent nos. 1 to 8(a) to 8(d) had contended that the entire land had been used for commercial purposes and not for residential purposes, which was evident from the list of interested persons showing their addresses in various markets on the acquired land and that the land was absolutely commercial and was being so used since 1968 and that the LAC had erred in holding that the land was residential. It was also contended by the respondent nos. 1 to 8 (a) to 8(d) i.e. the interested persons that the LAC had failed to consider the genuine sale transactions, which took place in Trans Yamuna and that the LAC had failed to consider all the conditions of demand and supply by the Delhi Development Authority and financial institutions and had also failed to consider all the amenities and facilities of life which were available to the land i.e. electricity, power, telephone, water connections, metalled roads, regular transport by road and rail, fully developed markets, branches of various banks and schools; the land sold in open market under the conditions of demand and supply was not less than the value of Rs.50,000/- per sq. yds., which the petitioners claimed, besides solatium, additional amount; and

submitted that the land had been declared by APMC in 1978 as commercial, for wholesale/ retail fruits and vegetables market, who issued hundreds of licenses of A & B category to various persons including commission agents, for carrying on trade for the same, which were continued/ renewed till the time of acquisition and taking over of possession by the LAC.

7. *Inter alia* it was contended by the said respondent nos.1 to 8 (a) to 8(d) that the Municipal Corporation had allotted 600 sites of shops on license basis for fruit and vegetables under the name and style of Moti Ram Market and Navyug Market in 1968 & 1975 respectively and that the land in question was situated on the main GT Road and in the North, there was Bhola Nath Nagar which was connecting Shahdara, and in the East there was GT Road, in the West there was the Railway Road and that the land in question was situated adjoining the posh residential colonies, known as Naveen Shahdara and Raj Block, where the prevailing market value of the land was about Rs.75,000/- per sq. yards and prayed for enhancement of compensation to the tune of Rs.50,000/- per sq. yards along with statutory benefits of solatium 30%, additional amount @ 12 % and interest under Section 28 as per the amended LA Act.

8. The LAC, East responded to the effect that the compensation assessed by the LAC was sufficient and reasonable and reflected the true market value prevailing at the time of notification under Section 4 of the '***Act***' and that the petitioners therein i.e. arrayed as the respondent nos. 1 to 8 (a) to 8(d) herein had claimed excessive and exorbitant market value of the land and structures and that the LAC

had considered the market value of the land on the date of publication of the notification under Section 4 of the '***Act'*** i.e. 12.06.1997 and in order to assess the fair market value of the land, the LAC had considered the "schedule of market rates" of land in various localities in Delhi, issued by the Ministry of Urban Affairs & Employment, Government of India, for the corresponding period and that the LAC had assessed the fair market value of the land @ Rs.2850/- per sq. meter for the area as the true market value, besides other statutory benefits and that the LAC has rightly assessed the market value of the land, keeping in view all the aspects enumerated under Section 23 & 24 of the '***Act'***, current use of the land, potentiality for the future land use, proximity of land to nearby area, and the permissive use of the land of the area in question under the Master Plan. *Inter alia,* the LAC had submitted that the structures i.e. boundary walls, buildings, gates, sheds and the properties were surveyed and evaluated by the PWD, Govt. of NCT of Delhi, who submitted its evaluation reports which were duly considered by it. It was further submitted by the LAC that the land owners/interested persons are claiming exorbitant value of the land structures, which was correctly assessed by it. *Inter alia* it was submitted by the LAC that the Slum Area (Improvement and Clearance) Act, 1956 was applicable to the land in dispute and that the petitioners i.e. the respondent nos. 1 to 8 (a) to 8(d) were not entitled for compensation as alleged in respect of the construction and structure, which was of poor quality and that there were no revenue records of ownership/ possession of the land under acquisition and that the documents available with the parties were duly taken into consideration for appointment and none of the parties had filed any evidence to support their claim and after denying the other averments the LAC prayed for dismissal of the reference petition with heavy costs.

9. The DMRC Ltd. which was arrayed as the respondent no.2 before the learned Reference Court and which is arrayed as the respondent no.9 herein, had submitted that the land in question admeasuring 39 bigha 10 biswas situated in Village Chandrawali had been acquired for the purpose of the Mass Rapid Transit System Project and that the LAC had assessed the rates of property/ land keeping in view the existing market value, locality, situation of the area, quality, potentiality and use of area and of the land in question and that the market value of the land had been determined as per the rates fixed by the Ministry of Urban Development for urbanized properties and with the reference to the date of publication of the notification under Section 4 of the '***Act***' and the value of the structures on the land acquired had been got assessed by the PWD and compensation had been paid accordingly and likewise, solatium, other benefits and interest had also been awarded by the LAC and that the compensation awarded by the LAC was correct, fair and adequate and that the petitioners i.e. the respondent nos.1 to 8 (a) to 8(d) herein were not entitled for the enhanced amount of compensation. It was *inter alia* further contended that the reference petition was barred by limitation.

10. Issues framed by the learned Reference Court in the reference petition, were to the effect:-

(1) Whether the petitioner is entitled for the compensation on the enhanced rate, if so at what rate? OPP
(2) Whether the land in question was commercial or residential in nature? OPP
(3) Whether the reference is barred by the limitation? OPR
(4) Relief."

11. The learned Reference Court held that the reference petition had been filed within the period of limitation. Through the present appeal, no contention is sought to be raised by the Union of India, i.e. the appellant that the reference petition was barred by time and the said aspect is thus, not being considered and even otherwise, the learned Reference Court having held that the reference was to be filed within the period of six months from the date of knowledge of the award, which was 08.08.2002, the institution of the petition within the period of six months therefrom was apparently within time.

12. The learned Reference Court qua the issue nos. 1 & 2 that had been framed, held qua issue no.2 to the effect:-

> ***"31. The land in question was being used, as commercial, and evidence has been brought on record. It cannot be denied that the land in question was not having any high value of commercial rates, as prevailing at that time in the area, but, it has to be seen as to how the value of the land is to be determined at the time of issuance of notification under Section 4 of LA Act."***

13. **Through the present appeal, there is not a whisper of an averment that the Union of India has made to contend that the land in question was not being used for commercial purposes nor**

has it been contended by the appellant that the land in question did not have any potential of commercial use nor was it contended by the appellant that the land in question did not have high value of commercial rates, as prevailing at that time in the area.

14. All that is sought to be asserted through the present appeal is that the learned Reference Court has erred in relying on the judgment passed in the year 2014 in LAC No.1/2009 titled as ***"Chandra Pratap Singh V. Union of India & Anr."*** wherein the learned reference Court had fixed the market value of the land in village Jilmil Tahipur which is of a different building potential than the land village Chandrawali @ Shahdara, and that therefore comparing two different villages for fixing the market value of the land was not sustainable in law.

15. The factum that the appellant through the appeal has not refuted that the land in question was being used for commercial purposes and had potential for commercial use with high value of commercial rates, the observations thus, by the learned Reference Court in relation to the aspect that the land in question fell in the category of non-residential areas and was being used for commercial purposes, cannot be faulted.

16. As regards the issue framed in relation to the aspect as to whether the petitioners of the reference petition i.e. the respondent nos. 1 to 8 (a) to 8(d) herein were entitled to enhanced compensation, and the rate thereupon, the learned Reference Court taking into account the evidence that had been led on behalf of either side has observed as under:-

> *"18. To prove these issues, the petitioners have examined four witnesses. The land in question was*

acquired vide award No. 1/1999-2000 of Village Chandrawali Ex.PWl/2. According to this award Ex.Rl announced by the LAC, Shahdara on 20.07.1999, compensation for the land was fixed @ Rs.2805/- per sq. meter. In the petition, the petitioners claims that it should have been assessed @ Rs.50000/- per sq. yards alongwith benefits of solatium @ 30%, additional amount @ 12% and interest U/s 28 of amended LA Act. The nature of the land claimed by the petitioners is commercial, according to which, the value of the land should not be less than Rs.50000/- per sq. yards. In the prayer, the petitioners have claimed enhancement of the compensation to the tune of Rs.50000/- per sq. yards alongwith statutory benefits of solatium @ 30%, additional amount @ 12% and interest U/s 28 of amended LA Act. To prove these facts, the petitioners have examined, Sh. M.L.Gupta i.e. petitioner No.l, as PWl. He has exhibited the documents viz. Certified copy of the GPA Ex.PWl/1, copy of the award Ex.PWl/2, petition U/s 18 of LA Act Ex.PWl/4, application U/s 18 of LA Act for forwarding the same to ADJ for adjudication Ex.PWl/5, letter dated 24.03.2009 Ex.PWl/6, gazette notification dated 03.02.1977 Ex.PWl/7, another gazette notification dated 03.02.1993 Ex.PWl/8, certified copy of judgment dated 19.05.2008 mark A, photocopy of letter dated 02.03.2009 regarding information under RTI Act sought by petitioner No.l mark B.

19. In his affidavit given in evidence Ex.PWl/A, he has claimed that legal heirs of late Sh. Mussaddi Lai were the joint owners of land and claimants in compensation awarded by LAC vide award No. 1/1999-2000 in respect of land measuring 9 bighas and 8 biswas out of 40 bighas and 9 bighas. He is general attorney of other legal heirs of late Mussaddi Lai vide GPA dated 05.04.2002 Ex.PWl/1. His father Mussaddi Lai was one of the recorded owners of land acquired, vide award of I/4th share measuring 9 bighas and 8 biswas, jointly with *other co-sharers viz. Ram Gopal, Radhey Shyam and others, whose name appeared in award in the list of recorded owners at S. No.90,99,112,133,139,164,172. The land was surrounded with Girls Senior Secondary School, Makki Sarai in East, Jamil Basti Masjid in West, Main GT Road in North and Railway line and Bhola Nath Nagar in South. The notification published on 03.02.1977 declares the acquired land to be a market area w.e.f. 14.01.1977 for marketing of agriculture produce. Whereas, the notification published on 03.02.1993 extends the market area. The acquired land was fully developed having pucca roads, proper drainage, street lights, water, sewerage and proper electrification having proper and easy access from all comers of NCR. The land was fully developed having a flourishing unique and modern vegetable and fruit market and other petty and wholesale traders. The land was situated near other main markets of Shahdara like Railway Road Chhota Bazar, Bara Bazar and also two latest Cinema Halls namely Radhu and Gayanand. The land was just adjacent to main bus stand Shahdara and Railway Station and posh colonies of Navin Shahdara and Raj Block, wherein the rate of land was not less than Rs.70000/- per sq. yards, when land was acquired. The price of commercial land in trans Yamuna area fetched not less than Rs. One lac. The land leased out by slum department in Nand Nagri to petty shopkeepers @ Rs.21000/- per sq. meter, who were displaced from acquired land. The little part of the acquired land is being used by Metro Rail Corporation and major portion is being used for commercial purposes like shops, kiosks, car, scooter and cycle stand. A big mall is also constructed by DMRC on acquired land.*

20. In the cross examination, PWl, i.e. petitioner No.l, has stated that he and other legal heirs of late Mussaddi Lai were in constructive possession of land at the time of taking of possession of land by LAC. There was a Subzi

Mandi on the land at the time of acquisition. There were about 600 shops and structures existed at the time of acquisition. He has denied the suggestion that he has not filed any sale transaction proximate to year 1997, as the actual market value was less than the rate, as mentioned in the award. There was no tenant on the land in question. He has not placed on record any document regarding price of land in the area of Shahdara and nearby. The land in question owned by him was fully developed having all amenities like pucca road, electricity, telephone, sewage and same was running under license granted to shopkeepers by APMC.

21. Ld. counsel for the respondents have contended that the land in question was acquired in the year 1999-2000 and no document of auction or acquisition of land has been placed on record to show comparison of price of land. Hence, there cannot be any comparison of the price of the land.

22. As per Ex.PWl/7 i.e. Delhi Gazette dated 03.02.1977, Shahdara Subzi Mandi was declared as market area with effect from 14.01.1977 for marketing of agricultural produce pertaining to fruits and vegetables.

23. As per Ex.PWl/8 i.e. Delhi Gazette dated 03.02.1993, GNCT of Delhi declared that marketing of agricultural produce pertaining to such commodities of fruit & vegetables, cereals, pulses, oilseeds, gur, sugar, sugarcane and grass & fodder etc., the entire area of NCT of Delhi lying across the bank of river Yamuna, the limits of which are more particularly described in schedule-I/Market Area for APMC Shahdara, which shall be principal market for the said market area for five subsidiary markets i.a. A) Shahdara Subzi Mandi Sub-Yard & etc.

24. As per mark A i.e. the judgment dated 19.05.2008 *passed by Sh. Sanjay Kumar, Ld. ADJ(LAC), Tis Hazari Courts, Delhi, all the LR's of Musaddi Lai shall get the compensation as per settlement in equal shares.*

25. Further, PW2 has been examined on behalf of the petitioners, who has proved the Subzi Mandi previously situated at GT Road, Shahdara, which was shifted to Ghazipur and total 323 commission agents/traders were shifted and all of them were license holders, issued by APMC. So, it is clear that the said GT Road, Shahdara where Subzi Mandi was existed on the acquired land was a commercial area where commercial activities were running at the time of acquisition of the land.

26. In support of his contention. Id. counsel for the petitioners has relied upon the judgment dated 24.05.2014 of Id. ADJ passed in LAC No.01/2009 titled as Chandra Pratap Singh v. Union of India & Anr. It was given in the award No.2/2007-08/LAC/North-East, area Jhilmil Tahirpur. While discussing the matter at length, the Ld. ADJ had relied upon the circle rates as approved by Delhi Government.

27. It is contended that property in question is falling in F category. The circle rate of the F category in the year 2007 for residential was Rs. 16100/- and for commercial it was Rs.48300/- while multiplying the residential circle rate by 3 times, by applying the Delhi Stamp (Prevention of Under Valuation of Instruments) Rules, 2007, which was duly published by Home (Police-II) Department in the Delhi Gazette Extraordinary dated 18.07.2007 vide No.F.2/1/88- HP-II/Part/6520. It is contended that property of the petitioner was situated on the main GT road and was being used as commercial and there is a specific Gazette of the Delhi Government declaring GT Road to be commercial.

28. The Gazette notification of the same has been filed. Judicial notice of the same is taken. According to the

Annexure X6 in relation to the commercial streets in Shahdara North Zone, the G.T.Road mentioned at serial number 4 has been found to be commercial from Loni Road to Railway crossing (only regularized portion). So, the Id. counsel for the petitioners has again contended that land of the petitioners be treated as commercial.

29. On the other hand, id. counsel for the respondents have contended that materials are to be considered, while deciding the value of the land i.e. enlargeness of the area, acquisition, category, nature of area etc. and again reiterated that land in question was acquired for the purposes of Mass Rapid Transport System (Delhi Metro) at G.T.Road, Shahdara, so, it was not having any building, potentiality of commercial viability, so, the rate as fixed by the LAC, was according to the law, after considering all the facts and circumstances.

30. Ld. counsel for the petitioners has contended that it is an admitted fact that even before acquisition of land in question, the same was situated on the main GT Road and large number of business establishments were also there. Nothing has been placed on record to show that there were industrial units and any other business activities near the acquired land.

31. The land in question was being used, as commercial, and evidence has been brought on record. It cannot be denied that the land in question was not having any potential of commercial use or was not having any high value of commercial rates, as prevailing at that time in the area, but, it has to be seen as to how the value of the land is to be determined at the time of issuance of notification U/s 4 of LA Act.

32. The Ld. LAC has relied upon the rates circulated by Ministry of Urban Affairs, Government of India vide order dated 16.04.1999 w.e.f. 01.04.1996 for Zone 5

(East Delhi). In Delhi, Delhi Stamp (Prevention of Under Valuation of Instruments) Rules, 2007 were introduced for the first time on 18.07.2007 duly published in Delhi Gazette by Home (Police-II) Department, GNCT of Delhi. This deals with the circle rates of various colonies according to their categories and the facts which are to be considered under each category in case of non agricultural land, area of land in sq. meter, minimum price fixed by the Government, if any, land use etc.

33. According to the section 4(2) of the Act, which runs as under:-
"As far as possible, once in two years in the month of April, the Deputy Commissioner of each District shall undertake the exercise of valuation of the following categories of immovable properties, in consultation with MCD, NDMC, Cantonment Board, DDA, L&DO etc. (as appropriate) and such other land owning authorities of the Government of India and the Government of National Capital Territory of Delhi."
(*appears to be wrongly numbered 39.*)
39. Hence, it shows that valuation of the categories of the immovable property are to be made in consultation with the MCD/NDMC/Cantonment Board, DDA, L&DO etc., so, the circle rates as prescribed are having certain guidelines, on which, the market value has been arrived at. It is stated that the land in question falling in the area of Shahdara F category, having circle rates of Rs.48300/- on the commercial land in the year 2007.

40. So, taking the circle rates, as were prevailing in the year 2007, is the best method to reach at the market value of the land in question at the time of issuance of notification U/s 4 of the LA Act.

41. In this respect, I am relying upon the judgment of Ld. ADJ-01, North East, KKD, Delhi passed in the year 2014 in LAC No. 1/2009 titled as Chandra Pratap Singh v.

Union of India & Anr. of the area of Jhilmil Tahirpur, another judgment of which area has been upheld by the Hon'ble High Court of Delhi vide judgment dated 19.12.2014 titled as Subhash Batra v. Union of India and the method of calculating the valuation of the land on the basis of circle rates has been upheld.

42. It has been held by the Higher Courts at times that in the absence of any other evidence, firstly the sale deeds and thereafter the judgments and awards in respect of the similar land acquired of the same village or other village shall be taken into consideration and reasonable increase or decrease depending upon the date of notification can be applied.

43. Now it is to be seen as to how decrease in percentage is to be made in the circle rates, as the circle rates are of 2007, whereas, the notification u/s 4 of the LA Act was issued on 12.06.1997.

44. The Ld. ADJ-01 in the judgment titled as Chandra Pratap Singh v. Union of India & Anr. has relied upon one another judgment of Seema Grover v. Government of NCT of Delhi, writ petition (C) 13122/09 decided on 08.11.2011, wherein the Hon'ble High Court of Delhi had held that act of the registry in dealing the reduction in 20% per year, which was notified on 18.07.2007 was proper as such mode of valuation was not unknown.

45. Under such circumstances, the reduction by such percentage in circle rates is arrived at the market value keeping in view the time difference between issuance of notification U/s 4 of LA Act and notification issued about the circle rates was reasonable and it has been upheld.

46. In view of above, the circle rates of commercial suit land, which is falling in the area of Village Chandrawali, Shahdara, Delhi having category F was Rs.48300/- in the *year 2007. Whereas, notification U/s 4 of LA Act was issued on 12.06.1997, so, by reducing 20% circle rates per year, in the year 1997, the value of the suit land comes to Rs.5186/-.*

47. The petitioners have relied upon mark A i.e. one sale deed executed in the year 2003 of the property falling in Chandrawali village measuring 50 sq. yards which was sold for a sum of Rs. One lac, which comes to Rs.2000/- per sq. yards. Whereas, notification u/s 4 of LA Act was issued on 12.06.1997, so, the same is not relied. The petitioners have also relied upon Ex.PW3/A i.e. the auctions conducted by the DDA in the nearby areas, but, that are in respect of local shopping, which are market and developed, rather, has local shopping complex, so, the same cannot be compared with the property of the petitioners. If circle rate is reduced from 2007 to 1997, the value of the suit land comes to Rs.5186/-, if it is calculated on the rate of commercial. Whereas, in the award, the LAC has given the rate to the commercial establishment as of Rs.5865/- per sq. meter, which is based upon government order No.J.22011/4/95-LD dated 16.04.1999 passed by Ministry of Urban Development. Hence, the value of the land is fixed at Rs.5865/- per sq. meter.

48. According to the award No. 1/1999-2000 dated 20.07.1999, the rate of residential land was fixed at Rs.2805/- per sq. meter and in view of above findings, the petitioners are entitled for enhancement of compensation in respect of rate of land to the extent of Rs.5865/- per sq. meter, being reasonable market value at that time. Accordingly, both the issues no.1 &2 are decided in favour of the petitioners and against the respondents."

and thus, the learned Reference Court held that the petitioners of the reference petition were entitled for enhancement of compensation in respect of their land acquired to the extent of Rs.5,865/- per sq. meter being the reasonable market value of the land at that time.

17. The avowed contention of the appellant herein is to the effect that the learned Reference Court had erred in granting the market value on the basis of circle rates as the same cannot be the basis for determination of the market value as the intention of the Government for notifying the circle rates was to collect revenue that too without any basis and thus, reliance placed on the circle rates by the learned Reference Court for deciding the market value in the instant case, is erroneous.

18. The appellant has further submitted that the petitioners of the reference petition i.e. the respondent nos. 1 to 8(a) to 8(d) herein had not filed their own sale deed vide which they had purchased the land in reference which could have been the best piece of evidence. The appellant further submitted that the price fixed by the learned ADJ should in no circumstances be more than the average sale price reflected in the sale deeds which had been relied upon on behalf of the appellant herein.

19. Reliance was also placed on behalf of the appellant on the verdict of the Hon'ble Supreme Court in ***"Special Deputy Collector & Anr. Vs. Kurba Sambasiva Rao and Others" AIR 1997 SC 2625,*** to submit that it had been held therein that the Court is required to keep at the back of its mind that the object of assessment is to arrive at a reasonable and adequate market value of the lands and that in that process, though some guess work is involved but feats of imagination should be eschewed and mechanical assessment of the evidence

should be avoided. Even in the absence of oral evidence adduced by the LAC or the beneficiaries, the judges are to draw from their experience, the normal human conduct of the parties and bonafide and genuine sale transactions are the guiding star in evaluating the evidence and that misplaced sympathies or undue emphasis solely on the claimants right to compensation would place a very heavy burden on the public exchequer to which other everyone contributes by direct or indirect excess.

20. Through the course of submissions that had been made on behalf of the appellant on 15.11.2018, it was submitted that pursuant to proceedings dated 31.05.2018 in L.A. APP.98/2018, which had been taken up earlier with the present proceedings on 07.05.2018 vide order dated 31.05.2018 in L.A.APP.98/2018, the matter had been remanded back to the Reference Court in view of the verdict of the Hon'ble Supreme Court in ***"Union of India Vs. Savitri Devi" 2017 SCC Online 1400*** decided on 21.09.2017, whereby the Hon'ble Supreme Court had set aside the award based on circle rates holding that the circle rates could not have been made the basis for determination of compensation.

21. During the course of the proceedings dated 15.11.2018, it was also submitted that a review application in relation to the said order dated 31.05.2018 in L.A.APP.98/2018 was pending. In the interest of justice, however, the copy of the order of the Reference Court out of which the L.A.APP.98/2018 arises was directed to be placed on record.

22. Vide order dated 21.09.2017 relied upon on behalf of the

appellant herein, the Hon'ble Supreme Court in Civil Appeal No. 15448 of 2017, Civil Appeal No. 15450 of 2017, Civil Appeal No. 15449 of 2017, Civil Appeal No. 15451 of 2017, Civil Appeal No. 15454 of 2017, Civil Appeal No. 15452 of 2017, Civil Appeal No. 15453 of 2017, Civil Appeal No. 15455 of 2017, Civil Appeal No. 15456 of 2017, Civil Appeal No. 15458 of 2017, Civil Appeal No. 15457 of 2017, Civil Appeal No. 15459 of 2017, Civil Appeal No. 15461 of 2017, Civil Appeal No. 15462 of 2017, Civil Appeal No. 15460 of 2017, Civil Appeal No. 15464 of 2017, Civil Appeal No. 15470 of 2017, Civil Appeal No. 15467 of 2017, Civil Appeal No. 15463 of 2017, Civil Appeal No. 15465 of 2017, Civil Appeal No. 15466 of 2017, Civil Appeal No. 15468 of 2017 & Civil Appeal No. 15469 of 2017 set aside the order dated 16.10.2014 in L.A.APP. No.358/2014 observing to the effect:-

> ***"2. After hearing learned counsel for the parties, we deem it appropriate to set aside the impugned judgment and order as the circle rates, that has been relied upon, could not have been made the basis for determination of the compensation. In the guidelines, the circle rates have been provided for the purpose of payment of stamp duty, but that cannot be made the basis to determine the actual price of the market value of the property. It may vary considering the nature and situation of the land. Thus, the judgment of the High Court cannot be sustained. In addition, there is nothing to indicate that any statutory committee has determined the said rate on a scientific basis and methodical assessment of market value.***
>
> ***3. This court in Lal Chand vs. Union of India & Anr. [(2009) 15 SCC 769], has laid down thus:***
>
> ***"41.It should however be noted that as contrasted***

from the assessment of market value contained in non-statutory Basic Valuation Registers, the position may be different, where the guideline market values are determined by Expert Committees constituted under the State Stamp Law, by following the detailed procedure laid down under the relevant rules, and are published in the State Gazette. Such state stamp Acts and the Rules thereunder, provide for scientific and methodical assessment of market value in different areas by Expert Committees. 44. One of the recognised methods for determination of market value is with reference to opinion of experts. The estimation of market value by such statutorily constituted expert committees, as expert evidence, can, therefore, form the basis for determining the market value in land acquisition cases, as a relevant piece of evidence. It will be however open to either party to place evidence to dislodge the presumption that may flow from such guideline market value. We, however, hasten to add that the guideline market value can be a relevant piece of evidence only if they are assessed by statutorily appointed Expert Committees, in accordance with the prescribed assessment procedure (either streetwise, or road-wise, or area-wise, or village-wise) and finalised after inviting objections and published in the Gazette. Be that as it may.

46. In the instant case, there is nothing to show the circle rates have been determined by any statutorily appointed committee by adopting scientific basis. Hence, the principle in Jawajee Naganatham will apply and they will not be of any assistance for determining the market value. Further, they do not purport to be the market value for lands in rural areas on the outskirts of Delhi, nor the market values relating to Rithala village. The circle rates relate to urban/city areas in Delhi and are wholly *irrelevant."*

4. In Government (NCT of Delhi) & Ors. v. Ajay Kumar & Ors. [(2014)13 SCC 734] it was held that circle rates could not form the basis. Compensation has to be determined on the basis of objective criteria, this court observed:

"7.We have heard Shri L.N. Rao, learned Additional Solicitor General appearing for the appellants and Shri P.S. Narasimha, learned senior advocate appearing for the respondents. Though, we appreciate the anguish expressed by the High Court over the abysmally low market value determined by the Land Acquisition Collectors in almost all cases, a phenomenon which is prevalent all over the country, it is not possible to approve the exercise undertaken by the High Court for forcing the administration to prescribe circle rates as the criteria for fixing market value or for determination of the compensation. The 1894 Act contains a comprehensive mechanism for fixing market value and determination of the compensation payable. Any person, who feels aggrieved by the award of the Land Acquisition Collector or the determination made by the Reference Court can avail remedy either by filing an application under Section 18 of the 1894 Act or by filing an appeal under Section 54 thereof. Therefore, there was no justification for the High Court to have compelled the Government to adopt the circle rates as an important factor for fixing market value of the acquired land. The power vested in the Collector to determine market value of the acquired land cannot be controlled by a judicial fiat and each case has to be decided by the concerned authority by application of objective criteria.

8. In the result, the appeals are disposed of by

> ***making it clear that the circle rates referred to in notification dated 23.2.2001 issued by appellant No.1 shall not constitute the sole criteria for fixing market value of the acquired land and the Land Acquisition Collector shall be free to make determination by taking into consideration the relevant factors and the evidence which may in an appropriate case include circle rates.***
>
> ***5. It was submitted by learned counsel appearing for the parties that it would be appropriate to permit the parties to adduce additional evidence. The High Court may permit the parties to adduce the evidence before the Reference Court and call for the finding of the Reference Court.***
>
> ***6. The circle rates for purpose of stamp duty could not have been made the basis for determining the market value. Resultantly, we set aside the judgment passed by the High Court. The appeals are allowed and the matters are remitted to the High Court for deciding afresh.",***

and it was thus contended on behalf of the appellant that as has already been reflected hereinabove that in L.A.APP.98/2018 in view of the verdict of the Hon'ble Supreme Court in ***"Union of India Vs. Savitri Devi"*** (supra), in the appeal filed by the appellant herein against the impugned judgment of the Reference Court, be set aside and the matter be remanded back to the Reference Court for recording additional evidence in terms of the judgment of the Hon'ble Supreme Court and the Reference Court be directed to pass a fresh order in accordance with law.

23. The respondent nos. 1 to 8 (a) to 8(d) have refuted that the learned Reference Court had taken into account only the circle rates

and rather it has been submitted that they had filed a review petition, seeking the review of order dated 31.05.2018 in L.A.APP. No.98/2018. Be that as it may, the review in relation to L.A.APP. No.98/2018 is not for consideration in this ***lis.***

24. Undoubtedly, the learned Reference Court vide para 40 of its impugned judgment had observed to the effect:-

> ***"40. So, taking the circle rates, as were prevailing in the year 2007, is the best method to reach at the market value of the land in question at the time of issuance of notification U/s 4 of the LA Act."***

25. It is essential to observe that the award dated 20.07.1999 of the learned LAC itself determined the market value of the land in question at the rate of Rs.2,805/- per sq. meter observing to the effect that the land under acquisition was in proximity and adjoins Jheel Khuranja and Geeta Colony and that the area was residential having some shops also and that the area was not notified as commercial by the Municipal Corporation of Delhi and placed reliance on the land price fixed as per East Zone-V, Delhi w.e.f. 01.04.1996, which aspect has already been referred to elsewhere in paragraph 4 hereinabov**.**

26. On behalf of the respondent nos. 1 to 8 (a) to 8(d), it has been contended whilst placing reliance on para 48 of the impugned judgment of the Reference Court, which reads to the effect:-

> *"48. According to the award No. 1/1999-2000 dated 20.07.1999, the rate of residential land was fixed at Rs.2805/- per sq. meter and in view of above findings, the petitioners are entitled for enhancement of compensation in respect of rate of land* ***to the extent of Rs.5865/- per sq. meter, being reasonable market value at that time****.*

Accordingly, both the issues no.1&2 are decided in favour of the petitioners and against the respondents.”,

thus, submitting to the effect that Rs.5,865/- per sq. meter has been held by the learned Reference Court to be the reasonable market value at that time. Taking into account that the LAC had determined the rate of residential land at Rs.2,805/- per square meter, which was as per the Government order No.J.22011/4/95-LD dated 16.04.1999 of the Ministry of Urban Development on the question of fixation of market price of land in different areas of Delhi/ New Delhi w.e.f. 01.04.1996 for East Zone-V, Delhi.

27. Undoubtedly, in terms of the verdicts of the Hon'ble Supreme Court in ***Lal Chand vs. Union of India & Anr. [(2009) 15 SCC 769]*** and ***"Union of India Vs. Savitri Devi" 2017 SCC Online 1400*** decided on 21.09.2017, it has been categorically laid down that the circle rates for the purpose of stamp duty cannot be made the basis for determining the market value. The observations of the Hon'ble Supreme Court in ***Lal Chand vs. Union of India & Anr. (supra)*** in paragraphs 41 to 46, read to the effect:-

"41. It should however be noted that as contrasted from the assessment of market value contained in non-statutory Basic Value Registers, the position may be different, where the guideline market values are determined by Expert Committees constituted under the State Stamp Law, by following the detailed procedure laid down under the relevant rules, and are published in the State Gazette. Such state stamp Acts and the Rules thereunder, provide for scientific and methodical assessment of market value in different areas by Expert Committees.

42. These statutes provide that such committees will be constituted with officers from the Department of Revenue, Public Works, Survey & Settlement, Local Authority and an expert in the field of valuation of properties, with the sub-registrar of the sub-registration district as the member secretary. They also provide for different methods of valuation for lands, plots, houses and other buildings. They require determination of the market value of agricultural lands by classifying them with reference to soil, rate of revenue assessment, value of lands in the vicinity and locality, nature of crop yield for specified number of years, and situation (with reference to roads, markets etc.).

43. The rates assessed by the committee are required to be published inviting objections/suggestions from the members of public. After considering such objections/suggestions, the final rates are published in the Gazette. Such published rates are revised and updated periodically. When the guideline market values, that is, minimum rates for registration of properties, are so evaluated and determined by expert committees as per statutory procedure, there is no reason why such rates should not be a relevant piece of evidence for determination of market value.

44. One of the recognised methods for determination of market value is with reference to opinion of experts. The estimation of market value by such statutorily constituted expert committees, as expert evidence can therefore form the basis for determining the market value in land acquisition cases, as a relevant piece of evidence. It will be however open to either party to place evidence to dislodge the presumption that may flow from such guideline market value. We however hasten to add that the guideline market value can be a relevant piece of evidence only if they are assessed by statutorily *appointed Expert Committees, in accordance with the prescribed assessment procedure (either street-wise, or road-wise, or area-wise, or villagewise) and finalised after inviting objections and published in the Gazette. Be that as it may.*

45. We have referred to this aspect only to show that there are different categories of Basic Valuation Registers in different states and what is stated with reference to the stamp law in Andhra Pradesh or Uttar Pradesh, may not apply with reference to other states where state stamp laws have prescribed the procedure for determination of market value, referred to above.

46. . In the instant case, there is nothing to show that the circle rates have been determined by any statutorily appointed committee by adopting scientific basis. Hence, the principle in Jawajee Naganatham will apply and they will not be of any assistance for determining the market value. Further, they do not purport to be the market value for lands in rural areas on the outskirts of Delhi, nor the market values relating to Rithala village. The circle rates relate to urban/city areas in Delhi and are wholly irrelevant."

and the observations of the Hon'ble Supreme Court in ***"Govt. of NCT of Delhi and Others Vs. Ajay Kumar and Others" (2014) 13 SCC 734*** in paragraphs 7 & 8 thereof read to the effect:-

"7. We have heard Shri L.N. Rao, learned Additional Solicitor General appearing for the Appellants and Shri P.S. Narasimha, learned senior advocate appearing for the Respondents. Though, we appreciate the anguish expressed by the High Court over the abysmally low market value determined by the Land Acquisition Collectors in almost all cases, a phenomenon which is prevalent all over the country, it is not possible to approve the exercise undertaken by the High Court for

> ***forcing the administration to prescribe circle rates as the criteria for fixing market value or for determination of the compensation. The 1894 Act contains a comprehensive mechanism for fixing market value and determination of the compensation payable. Any person, who feds aggrieved by the award of the Land Acquisition Collector or the determination made by the Reference Court can avail remedy either by filing an application under Section 18 of the 1894 Act or by filing an appeal under Section 54 thereof. Therefore, there was no justification for the High Court to have compelled the Government to adopt the circle rates as an important factor for fixing market value of the acquired land. The power vested in the Collector to determine market value of the acquired land cannot be controlled by a judicial fiat and each case has to be decided by the concerned authority by application of objective criteria.***
>
> ***8. In the result, the appeals are disposed of by making it clear that the circle rates referred to in notification dated 23.2.2001 issued by Appellant No. 1 shall not constitute the sole criteria for fixing market value of the acquired land and the Land Acquisition Collector shall be free to make determination by taking into consideration the relevant factors and evidence which may in an appropriate case include circle rates."***

and the observations of the Hon'ble Supreme Court in ***"Union of India Vs. Savitri Devi" (supra)*** in para 6 thereof, reads to the effect:-

> ***"6. The circle rates for purpose of stamp duty could not have been made the basis for determining the market value. Resultantly, we set aside the judgment passed by the High Court. The appeals are allowed and the matters are remitted to the High Court for deciding afresh.",***

make it apparent that **in the event of** there being nothing to show that the circle rates had been determined by any statutorily appointed committee by adopting scientific basis, the circle rates cannot be relied upon for determining the market value of the land, which is acquired.

28. Though undoubtedly, the learned Reference Court in the impugned order has adverted to Rule 4(2) of the **Delhi Stamp (Prevention of Undervaluation of Instruments) Rules, 2007**, and para 33 of the impugned verdict reads to the effect:-

> *"33. According to the section 4(2) of the Act, which runs as under:-*
> *"As far as possible, once in two years in the month of April, the Deputy Commissioner of each District shall undertake the exercise of valuation of the following categories of immovable properties, in consultation with MCD, NDMC, Cantonment Board, DDA, L&DO etc. (as appropriate) and such other land owning authorities of the Government of India and the Government of National Capital Territory of Delhi."*

and vide para 39, it is thus observed in the impugned judgment that it showed that the valuation of the categories of the immovable properties were to be made in consultation with the MCD/NDMC/Cantonment Board, DDA, L&DO etc., so, the circle rates as prescribed were having certain guidelines, on which, the market value had been arrived at.

29. However, no evidence in relation to the aspect of such exercise of valuation having been conducted in relation to the acquired land, has been led. On behalf of the appellant, it was sought to be contended that in terms of the verdict of the Hon'ble Supreme Court in ***"Union of India Vs. Savitri Devi" (supra)*** as also the verdict of this Court in

L.A.APP No.98/2018 & L.A.APP.99/2018, both were disposed of on 31.05.2018 and the matter be remanded back to the Reference Court for recording of the additional evidence to be recorded before the learned Reference Court and that a finding of the Reference Court be called for with respect to the market value of the land and for passing a fresh order. In relation to this aspect, in view of the verdict of the Hon'ble Supreme Court in ***"State of Uttranchal and Ors. Vs. Sunil Kumar Vaish and Ors." 2011 (9) SCALE 131*** and the verdict of this Court in ***"Seema Grover Seth Vs. Govt. of NCT of Delhi & Ors."*** in W.P.(C)13122/2009 and ***"Govt. of NCT of Delhi Vs. Sanjay Grover & Anr."*** in W.P.(C)13888/2009 dated 08.11.2011, wherein it has been observed to the effect that an endeavour ought to be made by the Court to decide the matter in controversy finally, rather than remanding the matters, it is considered appropriate to dispose of the appeal rather than remanding back the matter for recording of any additional evidence.

30. In view of the factum that the records before the LAC and the Reference Court indicate that all evidence available with the parties has apparently been led as already observed in view of the verdict of the Hon'ble Supreme Court in ***Lal Chand vs. Union of India & Anr. (supra)*** and ***"Union of India Vs. Savitri Devi" (supra),*** the circle rates simplicitor cannot be the ground for computing the market value of the land. It is undoubtedly true as submitted on behalf of the respondent nos. 1 to 8 (a) to 8(d) that the learned Reference Court vide paragraph 48 of the impugned verdict had held the rate of acquired land to be Rs.5,865/- per sq. meter, observing to the effect that that

was the reasonable market value at that time. It cannot be overlooked however, that vide paragraph 48 itself, the learned Reference Court had placed reliance on the award No.1/1999-2000 dated 20.07.1999, in which the rate of residential land was fixed at Rs.2,805/- per sq. meter which as observed vide paragraph 32 of the impugned judgment is the circle rate for the area falling in Shahdara F category, categorically with circle rates of Rs.48300/- on the commercial land in the year 2007 based on the rates circulated by the Ministry of Urban Affairs & Employment, Government of India vide order dated 16.04.1999 w.e.f. 01.04.1996 was for Zone-V (East Delhi), in as much as vide para 40 of the impugned judgment of the learned Reference Court, it has been observed to the effect that **taking the circle rates, as were prevailing in the year 2007, was the best method to reach at the market value of the land in question at the time of issuance of notification U/s 4 of the '*Act*'**. Taking the said reasoning into account, the learned Reference Court has observed to the effect that the learned LAC had granted compensation at the rate of Rs.2,805/- per sq. meter in relation to residential land and thus, the learned Reference Court vide paragraph 48 of its impugned findings observed to the effect that the reasonable market value of the land in question would be Rs.5,865/- per sq. meter, which is the rate for the land falling in the commercial category in Zone-V in the area of Jheel Kurnaja. Thus, merely because vide paragraph 48 of the impugned verdict of the learned Reference Court, it has been held that the valuation of the land in question would be Rs.5,865/- per sq. meter in place of Rs.2,805/- per sq. meter as being the reasonable market value of the land, the same does not obliterate the factum that the amount of Rs.5,865/- per sq. meter having been held to be the valuation of the land in question as held by the LAC is apparently being based on the basis of the circle rates.

31. Thus, in view of the verdict of the Hon'ble Supreme Court in ***Lal Chand vs. Union of India & Anr. (supra)*** and ***"Union of India Vs. Savitri Devi" (supra),*** the valuation of the acquired land at being Rs.5,865/- per sq. meter on the basis of the circle rates, apparently cannot be accepted.

32. However, taking the principle of *"deduction for development"* into account and taking into account the factum that the acquired land is in an urban area falling in a commercial street in Shahdara, North Zone, coupled with the factum that the land however falls in a slum area, coupled also with the factum that as per Ex.PW1/8, the Delhi Gazette dated 03.02.1993 issued by GNCT of Delhi declared that marketing of agricultural produce pertaining to such commodities of fruit & vegetables, cereals, pulses, oilseeds, gur, sugar, sugarcane and grass & fodder etc., the entire area of NCT of Delhi lying across the bank of river Yamuna, the limits of which are more particularly described in schedule-I/Market Area for APMC Shahdara, which shall be the principal market for the said market area for five subsidiary markets i.a. A) Shahdara Subzi Mandi Sub-Yard & etc. previously situated at GT Road, Shahdara, which was shifted to Ghazipur and total 323 commission agents/traders were shifted, despite they being license holders of the APMC, in the facts and circumstances of the instant case, it is considered appropriated to value the suit land at

Rs.4692/- per sq. meter, which is assessed to be the reasonable market value of the land acquired at that time on the basis of reduction of 20% on the rate of Rs.5,865/- per sq. meter, to which amount the respondent nos. 1 to 8 (a) to 8(d) are held entitled, as also to 12% interest for the period from the date of the notification under Section 4 of the '***Act***' i.e. 12.06.1997 till the date when the possession of the land was taken over i.e. 20.07.1999 under Section 23(1)(A) of the '***Act***', as also the solatium in terms of Section 23(2) of the '***Act***' at the rate of 30% on such market value in consideration of the compulsory nature of the acquisition, as also interest under Section 28 of the said enactment at the rate of 15% per annum in terms of the proviso to Section 28 of the '***Act***' on the excess or part amount which has not been paid into the Court before the date of expiry of one year in terms of the proviso to Section 28 of the '***Act***' and furthermore, to interest at the rate of 9% per annum on the excess amount awarded beyond what was awarded herein by the LAC from the date of possession of the land was taken over till the date of payment.

33. Undoubtedly, the record indicates that in the instant case, the amount in terms of the impugned judgment of the Reference Court has already been released to the respondent nos. 1 to 8 (a) to 8(d) subject to their furnishing security, as observed vide paragraph 17 of proceedings dated 31.07.2018 in the present appeal, the amount which has been received by the respondent nos. 1 to 8(a) to 8(d) in excess of the amount held hereinabove to be the reasonable amount of compensation, which the Union of India has been hereinabve held liable to pay to the respondent nos. 1 to 8(a) to 8(d), is directed to be

deposited in the Reference Court by the said respondent nos. 1 to 8(a) to 8(d) within a period of six months from the date of this order, failing which the same be collected as land revenue from them.

34. The appeal is disposed of accordingly.

35. The Trial Court Record be returned.

ANU MALHOTRA, J

JUNE 07th, 2019/NC