2024:BHC-AUG:25266

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

202 FIRST APPEAL NO. 26 OF 2005

STATE OF MAHARASHTRA AND ANOTHER
VERSUS
VIRAPPA BHIMRAO UMATE
...

WITH
X-OBJECTION NO. 54 OF 2024
IN FA/28/2005

STATE OF MAHARASHTRA
VERSUS
JAMBUWANTRAO GIRJAPPA SONKAWADE
...

WITH
X-OBJECTION NO. 22 OF 2024
IN FA/26/2005

THE STATE OF MAHARASHTRA
VERSUS
VIRAPPA BHIMRAO UMATE
...

WITH
X-OBJECTION NO. 23 OF 2024
IN FA/27/2005

THE STATE OF MAHARASHTRA
VERSUS
JAMBUWANTRAO GIRAJAPPA SONKAWADE
...

WITH
FIRST APPEAL NO. 27 OF 2005

STATE OF MAHARASHTRA AND ANOTHER
VERSUS
JAMBUWANTRAO GIRJAPPA SONKAWADE
...

WITH
CIVIL APPLICATION NO. 3395 OF 2004
IN FA/27/2005

STATE OF MAHARSHTRA
VERSUS
JAMBUWANTRAO GIRJAPPA SONKAWADE
...

WITH
CIVIL APPLICATION NO. 3397 OF 2004
IN FA/26/2005

STATE OF MAHARASHTRA
VERSUS
VIRAPPA BHIMRAO UMATE
...

WITH
FIRST APPEAL NO. 28 OF 2005

STATE OF MAHARASHTRA AND ANOTHER
VERSUS
JAMBUWANTRAO GIRJAPPA SONKAWADE
...

WITH
CIVIL APPLICATION NO. 3393 OF 2004
IN FA/28/2005

STATE OF MAHARASHTRA
VERSUS
JAMBUWANTRAO GIRJAPPA SONKAWADE
...

WITH
CIVIL APPLICATION NO. 3391 OF 2004
IN FA/28/2005

STATE OF MAHARASHTRA
VERSUS
JAMBUWANTRAO GIRAJAPPA SONKAWADE
...

WITH
CIVIL APPLICATION NO. 7397 OF 2004
IN FA/27/2005

JAMBUWANTRAO GIRJAPPA SONKAWADE
VERSUS
STATE OF MAHARASHTRA AND ANOTHER
...
AGP for Appellants / State : Mr. S. S. Dande
Advocate for Respondents / Claimants / Cross-Objectioners :
Mr. A. D. Sonkawade a/w. Mr. S. J. Sonkawade i/b. Mr. V. D. Gunale
...

CORAM : ARUN R. PEDNEKER, J.
DATE : 03rd OCTOBER, 2024

PER COURT:

1. By the present appeals the State is challenging the award passed by the learned Reference Court in LAR No.2602/2001 being First Appeal No.27/2005, LAR No. 3243/2001 in First Appeal No.26/2005 and LAR No. 2603/2001 in First Appeal No.28/2005. Cross objections are also filed in all the first appeals by the claimants.

2. Facts of the cases are summarized, as under:-

3. Notification under Section 4 was issued on 17.05.1992 for acquisition of land for the purpose of extension of Gaothan of village Walandi, Tq. Udgir, Dist. Latur. The lands adm 65 Are and 97 Are from Survey No. 89 and 1 Hector 37 Are from Survey No. 118, situated at village Walandi Tq. Udgir, Dist. Latur were acquired. Out of the acquired lands 65 Are land was owned by Jambuwantrao Girjappa Sonkawade, 97 Are land was owned by Gramin Shikshan Prasarak Mandal, Walandi and land of 1 Hector 37 Are was owned by Irrappa Bhimrao Umate.

4. Learned SLAO granted compensation for 1-H 37-R land in Survey No.118 to Irrappa at the rate of Rs.27,000/- per hector, whereas SLAO granted 35.50 paise per square meter (Rs.3.50 paise per sq. ft.) for 65-R & 97-R in survey No. 89. The claimants filed reference against the award of the SLAO.

5. Evidence in terms of sale deeds was placed before the Reference Court at Exh.18, 19, 20, 49, 50 & 51 as under:

Sr. No.	**Exh.**	**Date of Sale Deed**	**Rate per sq. fts in sale deed**	**10% per year**	**Rate in the year 1992 per sq. fts.**
1	18	29-03-1984	Rs.21.97ps	For 8 years	Rs.39.50ps

2	19	29-03-1984	Rs.21.97ps	For 8 years	Rs.39.50ps
3	20	01-08-1994	Rs.50.00	For 2 years	Rs.60.00
4	49	16-02-1999	Rs.151.00	For 7 years (decrease)	Rs.46.00
5	50	25-11-1999	Rs.75.00	For 7 years	Rs.23.00
6	51	15-12-1999	Rs.57.00	For 7 years	Rs.18.00

6. Apart from the above sale deeds, award passed by the Reference Court in LAR No. 864/1996 was relied upon, wherein the learned Reference Court had granted compensation at the rate of Rs.12/- per Sq. ft. The claimants claimed at the rate of Rs.50/- per sq. ft. as compensation before the learned Reference Court.

7. The Reference Court considered the evidence with respect to survey No.118, which is surrounded by school to North, Public Health Center and Water Supply Tank towards East, old gaothan to South and Community Hall and Junior College to West. The village Walandi is a Bazar Centre for 40-50 villages. There are offices like MSEB 33KV Sub-Station, Irrigation Sub-Divisional Project of Sakol Medium Project, Public Health Centre, PWD Guest House. The village is the fast growing village. The learned Reference Court observed that survey No.118 is divided by State Highway. It has two frontage roads.

The Reference Court has further observed as regards the acquired lands that all other minus points are absent except larger area. The Reference Court, thus, granted enhanced compensation at the rate of Rs.15 and Rs.12 per sq. ft. to the claimants.

8. It is the contention of the State that the learned Reference Court has erroneously relied upon the sale deeds 18, 19, 20 and 49, 50 & 51 and, accordingly, held that claimants are entitled to compensation @ Rs. 15 and Rs.12. It is also contention of the State that Reference Court has relied upon sale instances of small pieces of land and submits that reliance placed on the small pieces of land in comparison to the large land is not permissible and it relies upon the judgment in the case of ***Union of India Vs Premlata and others passed by the Hon'ble Supreme Court in Civil Appeal No.176-177/2022 dated 06-04-2022***.

It is further contended by the State that the decision in LAR No. 864/1996, the land in question are not comparative in nature. Thus, said enhancement granted by the Reference Court is erroneous.

9. Per contra, learned counsel for the claimants appearing in the first appeals and cross objections submits that sale instances at Exhibits 18 and 19 are dated 29-03-1984 and after applying 10% increase annually, the value comes to Rs.39.50ps on the date of notification under section 4 of the Land Acquisition Act. As such, the claimants ought to have been entitled at least for Rs.39.50 ps per sq. ft. The Town Planner witness of the State Sanjay Aadhav (Exh.38) has stated that survey No.89, 90 & 118 are adjacent and similar in nature to land at Exhibits 18 and 19. The learned Reference court has held that there are no minus points for acquired land except largeness of the land with reference to the sale instances. Learned counsel has submitted that the Reference Court erred in considering the value of acquired land at the rate of Rs.38 per sq. ft. by comparable sale deed method, wherein the correct calculation should have been Rs.39.50 per sq. ft.

10. It is further submitted that the Reference Court has committed perversity by reducing 60% market value of Rs.38 per sq. ft. for survey No.89 i.e. Rs.22.80 and reduced 50% market value of Rs.38/- per Sq. Ft. i.e. Rs.19 per Sq. Ft. for survey No. 118. Although, the lands are adjacent, and, thus, it has reduced value of

the acquired lands drastically in comparison to the value of the adjacent lands. Learned counsel further submits that after deduction of price @ 60% and @ 50% there is further deduction made in the price of land of 1/3rd towards development charge. Thus, survey No. 89 is granted Rs.15 and survey No.118 granted Rs.12. He submits that approach of the learned reference court in granting reduction twice over is erroneous.

11. He relies upon the judgment of the Hon'ble Supreme Court in the case of ***Kasturi and others Vs State of Hariyana, (2003) 1 SCC 354*** to contend that the land is developed then only 20% deduction is permissible towards development charges and, thus, the learned reference court had erred in deducting 1/3rd towards development charges.

Learned counsel has relied upon the judgment of Hon'ble Supreme Court in the case of ***Mala and others Vs State of Punjab and others reported in (2023) 9 SCC 315*** to contend that equivalent land value in the area of the acquisition has to be taken as the relatable value of the acquired land. Reference court ought to have considered Rs.39.50 sq. ft. instead 38 as the reference points for granting compensation.

12. In the case of **Chandrashekhar (dead) by Lrs. Vs. Land Acquisition Officer, 2012 AIR (SC) 446** the Hon'ble Apex Court has laid down various parameters of computation of compensation, as under:

> ***"15. The present controversy calls for our determination on the quantum of the deductions to be applied, to the market value assessed on the basis of the exemplar sale transaction, so as to ascertain the fair compensation payable to the land loser. The only factual parameters to be kept in mind are, the factual inferences drawn in the foregoing paragraph. On the issue in hand, we shall endeavor to draw our conclusions from past precedent. In the process of consideration hereinafter, we have referred to all the judgments relied upon by the Learned Counsel for the Appellants, as well as, some recent judgments on the issue concerned:***
>
> ***(i) In Brigadier Sahib Singh Kalha and Ors. v. Amritsar Improvement Trust and Ors. MANU/SC/0352/1981MANU/SC/0352/1981 : (1982) 1 SCC 419, this Court opined, that where a large area of undeveloped land is acquired, provision has to be made for providing minimum amenities of town-life. Accordingly it was held, that a deduction of 20 percent of the total acquired land should be made for land over which infrastructure has to be raised (space for roads etc.). Apart from the aforesaid, it was also held, that the cost of raising infrastructure itself (like roads, electricity, water, underground drainage, etc.) need also to be taken into consideration. To cover the cost component, for raising infrastructure, the Court held, that the deduction to be applied would range between 20 percent to 33 percent. Commutatively viewed, it was held, that deductions would range between 40 and 53 percent.***

(ii) Noticing the determination rendered by this Court in Brigadier Sahib Singh Kalha's case (supra), this Court in Administrator General of West Bengal v. Collector, Varanasi MANU/SC/0008/1988MANU/SC/0008/1988 : (1988) 2 SCC 150, upheld deduction of 40 percent (from the acquired land) as had been applied by the High Court.

(iii) In Chimanlal Hargovinddas v. Special Land Acquisition Officer, Poona and Anr. MANU/SC/0071/1988MANU/SC/0071/1988 : (1988) 3 SCC 751, while referring to the factors which ought to be taken into consideration while determining the market value of acquired land, it was observed, that a smaller plot was within the reach of many, whereas for a larger block of land there was implicit disadvantages. As a matter of illustration it was mentioned, that a large block of land would first have to be developed by preparing its lay out plan. Thereafter, it would require carving out roads, leaving open spaces, plotting out smaller plots, waiting for purchasers (during which the invested money would remain blocked). Likewise, it was pointed out, that there would be other known hazards of an entrepreneur. Based on the aforesaid likely disadvantages it was held, that these factors could be discounted by making deductions by way of allowance at an appropriate rate, ranging from 20 percent to 50 percent. These deductions, according to the Court, would account for land required to be set apart for developmental activities. It was also sought to be clarified, that the applied deduction would depend on, whether the acquired land was rural or urban, whether building activity was picking up or was stagnant, whether the waiting period during which the capital would remain locked would be short or long; and other like entrepreneurial hazards.

(iv) In Land Acquisition Officer Revenue Divisional Officer, Chottor v. L. Kamalamma (Smt.) Dead by L.Rs. And Ors. MANU/SC/0040/1998MANU/SC/0040/1998 : (1998) 2 SCC 385, this Court arrived at the conclusion,

that a deduction of 40 percent as developmental cost from the market value determined by the Reference Court would be just and proper for ascertaining the compensation payable to the landowner.

(v) In Kasturi and Ors. v. State of Haryana MANU/SC/1385/2002MANU/SC/1385/2002 : (2003) 1 SCC 354, this Court opined, that in respect of agricultural land or undeveloped land which has potential value for housing or commercial purposes, normally 1/3rd amount of compensation should be deducted, depending upon the location, extent of expenditure involved for development, the area required for roads and other civic amenities etc. It was also opined, that appropriate deductions could be made for making plots for residential and commercial purposes. It was sought to be explained, that the acquired land may be plain or uneven, the soil of the acquired land may be soft and hard, the acquired land may have a hillock or may be low lying or may have deep ditches. Accordingly, it was pointed out, that expenses involved for development would vary keeping in mind the facts and circumstances of each case. In Kasturi's case (supra) it was held, that normal deductions on account of development would be 1/3rd of the amount of compensation. It was however clarified that in some cases the deduction could be more than 1/3rd and in other cases even less than 1/3rd.

(vi) Following the decision rendered by this Court in Brigadier Sahib Singh Kalha's case, this Court in Land Acquisition Officer, Kammarapally Village, Nizamabad District, A.P. v. Nookala Rajamallu and Ors. MANU/SC/1228/2003MANU/SC/1228/2003 : (2003) 12 SCC 334, applied a deduction of 53 percent, to determine the compensation payable to the landowners.

(vii) In V. Hanumantha Reddy (Dead) by L.Rs. v. Land Acquisition Officer and Mandal R. Officer MANU/SC/1066/2003MANU/SC/1066/2003 : (2003) 12 SCC 642, this Court examined the propriety of

compensation determined as payable to the land loser by the High Court. The Reference Court had determined the market value of developed land at Rs. 78 per sq. yard. The Reference Court then applied a deduction of 1/4th to arrive at Rs. 58 per sq. yard as the compensation payable. The High Court however concluded, that compensation at Rs. 30 per sq. yard would be appropriate (this would mean a deduction of approximately 37 percent, as against market value of developed land at Rs. 78 per sq. yard). This Court having made a reference to Kasturi's case (supra) did not find any infirmity in the order passed by the High Court. In other words, deduction of 37 percent was approved by this Court.

(viii) In para 21 of the judgment in Viluben Jhalejar Contractor (Dead) by L.Rs. v. State of Gujarat MANU/SC/0286/2005MANU/SC/0286/2005 : (2005) 4 SCC 789, it was held that for development, i.e., preparation of lay out plans, carving out roads, leaving open spaces, plotting out smaller plots, waiting for purchasers, and on account of other hazards of an entrepreneur, the deduction could range between 20 percent and 50 percent of the total market price of the exemplar land.

(ix) In Atma Singh (Dead) through L.Rs and Ors. v. State of Haryana and Anr. MANU / SC / 8181 / 2007 MANU/SC/8181/2007 : (2008) 2 SCC 568, this Court after making a reference to a number of decisions on the point, and after taking into consideration the fact that the exemplar sale transaction was of a smaller piece of land concluded, that deductions of 20 percent onwards, depending on the facts and circumstances of each case could be made.

(x) In Lal Chand v. Union of India and Anr. MANU/SC/1541/2009MANU/SC/1541/2009 : (2009) 15 SCC 769, it was held that to determine the market value of a large tract of undeveloped agricultural land (with potential for development), with reference to sale

price of small developed plot(s), deductions varying between 20 percent to 75 percent of the price of such developed plot(s) could be made.

(xi) In Subh Ram and Ors. v. State of Haryana and Anr. MANU/SC/1790/2009MANU/SC/1790/2009 : (2010) 1 SCC 444, this Court opined, that in cases where the valuation of a large area of agricultural or undeveloped land was to be determined on the basis of the sale price of a small developed plot, standard deductions ought to be 1/3rd towards infrastructure space (areas to be left out for roads etc.) and 1/3rd towards infrastructural developmental costs (costs for raising infrastructure), i.e., in all 2/3rd (or 67 percent).

(xii) In Andhra Pradesh Housing Board v. K. Manohar Reddy and Ors. MANU / SC /0785 /2010 MANU/SC/0785/2010 : (2010) 12 SCC 707, having examined the existing case law on the point it was concluded, that deductions on account of development could vary between 20 percent to 75 percent. In the peculiar facts of the case a deduction of 1/3rd towards development charges was made from the awarded amount to determine the compensation payable.

(xiii) In Special Land Acquisition Officer and Anr. v. M.K. Rafiq Sahib MANU /SC /0747 /2011 MANU/SC/0747/2011 : (2011) 7 SCC 714, this Court after having concluded, that the land which was subject matter of acquisition was not agricultural land for all practical purposes and no agricultural activities could be carried out on it, concluded that in order to determine fair compensation, based on a sale transaction of a small piece of developed land (though the acquired land was a large chunk), the deduction made by the High Court at 50 percent, ought to be increased to 60 percent.

16. Based on the precedents on the issue referred to above it is seen, that as the legal proposition on the point crystallized, this Court divided the quantum of deductions (to be made from the market value *determined on the basis of the developed exemplar transaction) on account of development into two components.*

Firstly, space/area which would have to be left out, for providing indispensable amenities like formation of roads and adjoining pavements, laying of sewers and rain/flood water drains, overhead water tanks and water lines, water and effluent treatment plants, electricity sub-stations, electricity lines and street lights, telecommunication towers etc. Besides the aforesaid, land has also to be kept apart for parks, gardens and playgrounds. Additionally, development includes provision of civic amenities like educational institutions, dispensaries and hospitals, police stations, petrol pumps etc. This "first component", may conveniently be referred to as deductions for keeping aside area/space for providing developmental infrastructure.

Secondly, deduction has to be made for the expenditure/expense which is likely to be incurred in providing and raising the infrastructure and civic amenities referred to above, including costs for levelling hillocks and filling up low lying lands and ditches, plotting out smaller plots and the like. This "second component" may conveniently be referred to as deductions for developmental expenditure/expense.

17. It is essential to earmark appropriate deductions, out of the market value of an exemplar land, for each of the two components referred to above. This would be the first step towards balancing the differential factors. This would pave the way for determining the market value of the undeveloped acquired land on the basis of market value of the developed exemplar land. As far back as in 1982, this Court in Brigadier Sahib Singh Kalha's case (supra) held, that the permissible deduction could be upto 53 percent. This deduction was divided by the Court into two components. For the "first component" referred to in the foregoing paragraph, it was held that a deduction of 20 percent should be made. For the *"second component", it was held that the deduction could range between 20 to 33 percent. It is therefore apparent, that a deduction of upto 53 percent was the norm laid down by the Court as far back as in 1982. The aforesaid norm remained unchanged for a long duration of time, even though, keeping in mind the peculiar facts and circumstances emerging from case to case, different deductions were applied by this Court to balance the differential factors between the exemplar land and the acquired land. Recently however, this Court has approved a higher component of deduction. In 2009 in Lal Chand's case (supra) and in 2010 in Andhra Pradesh Housing Board's case (supra), it has been held, that while applying the sale consideration of a small piece of developed land, to determine the market value of a large tract of undeveloped acquired land, deductions between 20 to 75 percent could be made. But in 2009 in Subh Ram's case (supra), this Court restricted deductions on account of the "first component" of development, as also, on account of the "second component" of development to 33-1/3 percent each. The aforesaid deductions would roughly amount to 67 percent of the component of the sale consideration of the exemplar sale transaction(s)."*

13. The Hon'ble Apex Court in the case of ***Mala*** *(supra)*, at para 14, has observed as under:

" 14...It is well settled position of law that while determining the deduction for development charges, the courts should keep in mind the nature of land, area under acquisition, whether the land is developed or not, if developed to what extent, the purpose of acquisition etc. Though, it is true that while determining the market value of large chunk of land, the value of smaller pieces of land could be taken into consideration, however, after making appropriate deduction in the value of lands or setting apart land required for carving out roads, leaving open spaces, plotting out smaller

> ***plots etc. The percentage of deduction or the extent of area required to be set apart has to be assessed by the courts having regard to the size, shape, situation, user etc. of the lands acquired. It is essentially a kind of guess work the courts are expected to undertake."***

14. Having considered the submissions canvassed and the law laid down in case of ***Mala*** *(supra)* for computation of compensation, it is required to be noted that the lands are required for extension of Gaothan area i.e. for housing purposes of the villages. Thus, the housing potential of the land is without any doubt. It is adjacent to the gaothan area and extension has been granted and gaothan extension is proposed.

15. Common evidence is led in all LARs and the claimants have examined 2 witnesses. The evidence of Witness No.1 Mr. Jambuwantrao Girjappa Sonkawade would indicate that the lands which are acquired are similar in nature to the land at Exhibits 18 and 19 and are within 800 to 900 Ft. from Exhibits 18 and 19. Exhibits 18 and 19 are the lands admeasuring approximately 273 Sq. Ft. in the village sold on the price of Rs.6,000/- in the year 1984.

So also, the evidence of witness no.2 - the claimant, who is witness to the sale deed at Exhibit 18, which is sold by his father. He has stated that the lands are comparable and that the land is 800/- Ft. away from the acquired land and there is adjacent highway connected to both the acquired lands. There is land of society at the distance of 200 ft. from the acquired land. In the cross examination of the witness the State has not cross examined the witness to show that the lands acquired are any way different from the land at Exhibits 18 and 19. The evidence is given by the State of the Town Planner as witness no.1. In his deposition the said witness has stated that the photocopies of the various sale deeds were placed before the SLAO and, on the basis of same, SLAO has granted compensation. However, the sale deeds relied upon before the SLAO were not produced before the court by the State. It is not denied by the witnesses of the State that the lands are comparable to Exhibits 18 and 19, as the land comparable to the acquired land. The reference court has also considered the same at paras 36 and 37. The relevant portion of the same is as under:

> ***"36. ...The evidence shown and the report of the award speaks there are all plus factors. Survey No.118 is divided by State High Way. It has two frontage on road. It is near to developed area. It is in safe. In regard to minus point all minus points are absent except larger area. The area is 1-H 37-R. by applying common sense I inclined to pick-up the market rate Rs.38/- per square feet. I may take 60% which comes Rs.22.80 paise per sq.feet for Sy. No.89. Likewise I inclined to take 50% of Rs.38/- per square feet in respect of Survey No.118 which comes Rs.19/- per square feet. ...***
>
> ***37. In view of the above decision of the Hon'ble Supreme Court, the acquired land being agricultural at the time of its acquisition / acquired for the purpose of residence and extension of Gaothan. It is, therefore, necessary to deduct 1/3rd of its market value. I, therefore, by deducting 1/3rd***

> ***from the market price Rs.22.80 paise per square feet it comes Rs.15.20 paise per square feet, the round figure Rs.15/- per square feet. Likewise the 1/3rd or Rs.19/- per square feet comes Rs.12.66 paise in round figure Rs.12/- per sq. feet. Therefore, I am in the firm view to determine the market value of the land acquired from survey No.89 of village Walandi shall be Rs.15/- per sq. feet and the market value of the land acquired from survey No.118 shall be Rs.12/- per square feet."***

16. The question that arises for consideration is on issues of twice deduction being made towards general deduction and development charges by the reference court. Perusal of the evidence would show that Exhibit-18 is sale instance dated 29-03-1984 for the price of Rs.21.97 paise. Price in 1984 is at Rs.21.97 paise per sq. ft. Sale instance is at Exh.19 is also at the same price.

17. The Reference Court has also considered at para 36 that the lands have all the plus factors and it has two frontage road. It is near the developed area and in regard to minus points all points are absent except larger area. The lands are comparable. However, only for larger area the Reference Court has correctly deducted 1/3 of it's market value for the purpose of large area. However, the Reference Court has also deducted 60% of the price from the price of land at Exhibits 18 and 19, although, the lands in said exhibits are 800 ft. away from the acquired land. The

method of adopting of deduction of 60% value and 50% value has no basis in law.

18. Since, the lands at exhibits 18 and 19 are comparable land except largeness, there are in all 3 deductions permitted by me. The first is towards the development of amenities, second is towards the making the land comparable; which in the instant case would be marginal and third is considering the sale instance at Exhibits 18 and 19 being of a small land. Thus, in totality, I would permit total deduction of 45% of the price at Exhibits 18 and 19. Considering the price of the land at Exhibits 18 and 19 as Rs.39.50 per sq. ft. after deduction of 45%, the price of the acquired land would come to Rs.21.70/- per sq. ft. rounded up to Rs.22/- per sq. ft. The claimants are also entitled to all statutory benefits on the enhanced amount.

19. All statutory benefits shall be worked out accordingly. The Executing Court to work out statutory benefits within four (04) weeks from the production of the order of this court. Thereafter, the State to deposit the enhanced compensation within a period of eight (8) weeks.

20. The amount already deposited by the State before the Reference Court / Executing Court is permitted to be withdrawn by the claimants forthwith, so also, the enhanced amount as is computed in

view of the present order and deposited before the Executing Court, is also permitted to be withdrawn by the claimants.

21. All the First Appeals, Cross Objections and Civil Applications are accordingly disposed of.

[ARUN R. PEDNEKER, J.]

marathe