

**-In the High Court at Calcutta
Civil Appellate Jurisdiction
Appellate Side**

**Present: The Hon'ble Mr. Justice Sabyasachi Bhattacharyya
And
The Hon'ble Mr. Justice Uday Kumar**

**FAT/310/2016
IA No: CAN 3 of 2025
SAIL (ISP), BURNPUR, SAIL, IISCO STEEL PLANT,
BURNPUR
VS
BISWANATH MAJHI & ANR**

With

**FAT/157/2019
IA No: CAN 1 of 2025
SAIL (ISP) BURNPUR STEEL AUTHORITY OF INDIA
LTD.
VS
LAKSHMAN CH. MAJHI & ANR.**

with

**FAT/158/2019
IA No: CAN 1 of 2025
SR. MGR., ESTATE STEEL AUTHORITY OF INDIA
LTD.
VS
KAPIL MAJI @ KAPIL CH. MAJHI & ANR.**

with

**FAT/161/2019
IA No: IA No: CAN 1 of 2019
(Old No: CAN 4004 of 2019)
CAN 2 of 2025
D.GM. SAIL
VS
JIBANKRISHAN MAJI & ANR.**

with

FAT/206/2017
IA No: CAN 3 of 2025
SAIL(ISP), BURNPUR, STEEL AUTHORITY OF
INDIA LIMITED, IISCO
VS
BISWANATH MAJHI & ANR

With

FAT/496/2016
IA No: CAN 3 of 2025
SAIL (ISP) BURNPUR, IISCO STEEL PLANT
BURNPUR
VS
AMAR MAJHI & ANR

with

FAT/497/2016
IA No: CAN 3 of 2025
SAIL (ISP) BURNPUR, STEEL AUTHORITY OF
INDIA LTD
VS
GOBINDA DULAL MONDAL & ANR

With

FAT/513/2016
IA No: CAN 3 of 2025
SAIL (ISP),BURNPUR,STEEL AUTHORITY OF INDIA
LTD.
VS
KRIPA SINDHU MAJHI & ANR

with

FAT/514/2016
IA No: CAN 3 of 2025
SAIL (ISP),BURNPUR, STEEL AUTHORITY OF
INDIA LTD.
VS
AUROBINDA MAJI & ANR

with

FAT/538/2016
IA No: CAN 3 of 2025
SAIL (ISP), BURNPUR, SAIL, IISCO STEEL PLANT,
BURNPUR
VS
SANTIRANJAN MAJHI & ANR

For the appellant in
 FAT 310 of 2016, FAT 157 of 2019,
 FAT 158 of 2019, FAT 161 of 2019,
 FAT 206 of 2017, FAT 496 of 2016,
 FAT 497 of 2016, FAT 513 of 2016,
 & FAT 514 of 2016

: Mr. Lakshmi Kumar Gupta,
 Mr. Kallol Bose,
 Mr. Nilanjan Pal,
 Mr. Bandhu Brata Bhula

For the respondents in
 FAT 206 of 2017 &
 FAT 496 of 2016

: Mr. Partha Pratim Roy,
 Ms. Shahina Haque,
 Ms. Poulami Chakraborty

For the State respondent in
 FAT 206 of 2017

: Mr. T. M. Siddiqui,
 Mr. Suddhadev Adak

For the State in
 FAT 496 of 2016

: Mr. Nilotpal Chatterjee, Jr. Govt. Adv.
 Mr. Amrita Lal Chatterjee

For the State in
 FAT 497 of 2016

: Mr. Sk. Md. Galib, Jr. Govt. Adv.,
 Mr. Manish Biswas

For the respondent no.1 in
 FAT 497 of 2016

: Mr. Nirmalya Ray

For the State in
 FAT 538 of 2016

: Mr. Supratim Dhar,
 Ms. Tuli Sinha

Heard on

: 30.04.2025, 22.05.2025
 & 12.06.2025

Hearing concluded on

: 12.06.2025

Judgment on

: 19.06.2025

Sabyasachi Bhattacharyya, J.:-

1. The present appeals have been preferred in connection with the self-same Land Acquisition Proceeding undertaken by the State of West Bengal for Modernization and Capacity Expansion, Construction of Roads, Railway Yards of SAIL-ISP in Mouza-Baradigari in the District of Burdwan.
2. After the initial assessment of the compensation by the Land Acquisition (L.A.) Collector, applications under Section 18 of the Land Acquisition Act, 1894 (for short, “the L.A. Act”) were taken out for enhancement of compensation by all the claimants/land-losers who are arrayed as respondents in the present appeals. The Referral Court enhanced the compensation amounts by placing reliance on the market value as decided in an award passed in L.A. Case No. 25/107 of 2010, which was decided first on the basis of a sale deed executed by one Suryanarayan Maji, the father of Biswanath Maji, one of the claimants herein.
3. SAIL(ISP), that is, the Steel Authority of India Limited, which is the Requiring Authority, was not impleaded before the L.A. Collector, nor before the Referral Court initially. Subsequently, on the applications made by SAIL as well as the claimants, the Requiring Authority was impleaded as a party.

4. Being aggrieved by the enhancement awards, SAIL preferred different appeals before this Court along with applications for condonation of delay, which were rejected by this Court at the first instance.
5. Being aggrieved, SAIL preferred Special Leave Petitions which were ultimately allowed on contest by the Supreme Court, thereby condoning the delay in preferring the appeals and remanding the matter to this Court for adjudication of the appeals on merits.
6. SAIL, the appellant, has taken out applications under Order XLI Rule 27 of the Code of Civil Procedure for production of five sale deeds of the contemporaneous period as the notification under Section 4 of the LA Act, which was the genesis of the land acquisition process, all such deeds being executed in favour of the Eastern Coalfield Limited (ECL) by different owners in the vicinity of the acquired land.
7. Learned senior counsel appearing on behalf of the appellant in all the matters argues that the Referral Court relied on a single sale deed produced by the claimants in respect of a small plot of land, whereas the acquisition was in respect of a much larger tract. Thus, the said sale deed was not comparable with the land acquired.
8. Secondly, it is argued that the single sale deed produced on behalf of the claimants and relied on by the Referral Court was executed by the father of one of the claimants. The claimants were well aware of the process of acquisition, paraphernalia regarding which was started much earlier and culminated in the notification under Section 4 of the L.A. Act dated October 13, 2007. The vendor of the said deed waited for

the issuance of the notice and the registration was finalized only thereafter. Thus, the consideration shown in the said sale deed, which was used as an exemplar by the Referral Court, was an inflated amount, which could not have been the basis of assessment of market value for the purpose of calculating compensation.

- 9.** Learned senior counsel places reliance on Section 47A of the Indian Stamp Act, 1899 (as amended in West Bengal) to argue that the market value is assessed on the basis of the consideration price or the rates otherwise determined by Government authorities, whichever is higher. Rule 3 of the West Bengal Stamp (Prevention of Undervaluation of Instruments) Rules (hereinafter referred to as “the Rules”), also embodies the same principle. In case of the sale deed executed by Suryanarayan Maji (Exhibit-1) in L.A. Case No.25/107 of 2010, which was taken as the exemplar deed, the sale price shown in the deed was taken to be the market value by the registering authority for the purpose of assessing stamp duty, thus indicating that the consideration price shown in the deed was higher than the prevalent rates for similar plots in the area.
- 10.** However, in case of the five sale deeds sought to be brought on record as additional evidence by the appellant, the market value was set forth and approved by the Collector. Such market value was higher than the consideration price shown and, as such, has to be taken as the correct indicator of the actual market price.

11. Learned senior counsel appearing for the appellant cites *Land Acquisition Officer, Eluru and Others v. Jasti Rohini (Smt) and another*, reported at (1995) 1 SCC 717 as well as *Land Acquisition Officer & Mandal Revenue Officer v. V. Narasaiah*, reported at (2001) 3 SCC 530, in support of the proposition that market value, in case of land acquisition, can be taken on the price of a single land in the vicinity provided that the sale deed was executed between a willing seller and a “not too anxious” buyer. Unless the sale is a *bona fide* one, the consideration thereof cannot be taken to be the premise of assessment of market value.
12. Learned senior counsel next cites *The Director of Supply and Disposals & Anr. v. Vijay Shree Ltd. & Ors.*, reported at AIR 2006 Cal 46, where a Division Bench of this Court allowed an application for production of additional evidence on the ground that the documents-in-question were not in possession of the appellant at the relevant point of time and there was no reason as to why the said documents could not be permitted to be produced before the appellate court, although not before the first forum.
13. Learned senior counsel appearing for the appellant contends that Rules 3A and 3B of the Rules were introduced much later but do not change the position, retrospectively, with regard to deeds which were executed earlier.
14. Learned senior counsel for the appellant-SAIL, in support of the application under Order XLI Rule 27 of the Code, argues that the five

deeds executed in favour of the ECL were contemporaneous, having been executed in the year 2006, about a year prior to the notification under Section 4 being issued. The said deeds carry the set forth market values, which have been approved by the Collector, independently of their respective sale prices.

- 15.** Thus, even if the ECL had a scheme at the relevant point of time for creating employment opportunities for the land-losers, which decreased the sale price, the said factor cannot be relevant for the present purpose, since the consideration of the said deeds is not relied on by the appellant but the set forth market values in the referred deeds, which were approved duly by the Collector and thus can be the basis of calculation of market value.
- 16.** It is argued that the concept of ascertaining market value is different from the payment of stamp duty. As such, even if the State Government and/or Government authorities like the ECL are exempted under proviso (1) of Section 3 of the Stamp Act from paying stamp duty, there has to be an assessment of market value at the time of registration of a sale deed, even if no stamp duty may be required to be paid.
- 17.** It is harped upon by learned senior counsel for the appellant that Rule 3 of the Rules categorically provides that the market rates as assessed by the authorities or the sale price, whichever is higher, is to be taken as the standard for assessment of market value. Since the market value assessed in respect of the five deeds of the ECL sought to be produced

as additional evidence were assessed higher than the sale prices thereof, such assessment is a correct reflection of the actual prevalent rates, as opposed to the sole exemplar deeds produced by the claimants, where the consideration itself was accepted as the market value, being obviously higher than the actual prevalent rate.

- 18.** It is pointed out that since the Referral Court proceeded in all the cases of the basis of the award passed in LA 25/107 of 2010, the foundation of which was the sale deed executed by Suryanarayan Maji, the said premise was palpably erroneous and ought to be set aside by taking into consideration the five deeds produced by the appellant.
- 19.** Learned senior counsel for the appellant-SAIL next argues that certified copies of deeds can very well be admitted as evidence without the executant thereof being brought to prove the same, in view of Section 51A of the LA Act, which provision was introduced specifically for the purpose. In support of such contention, learned senior counsel cites *State of Haryana vs. Ram Singh* reported at (2001) 6 SCC 254, *Lal Chand vs. Union of India and Another* reported at (2009) 15 SCC 769, *Mahesh Dattatray Thirthkar vs. State of Maharashtra* reported at (2009) 11 SCC 141.
- 20.** Learned senior counsel next contends that since the documents sought to be produced are relevant to the court for a proper and complete adjudication for the *lis*, the provision of Clause (b) of Order XLI Rule 27 of the Code, and not Clause (aa), would be applicable. Learned senior counsel cites *Wadi vs. Amilal and Others* reported at (2015) 1 SCC 677

for the proposition that if Clause (b) of the Order XLI Rule 27 is applicable, the said provision can be invoked and is not dependent upon the vigilance or negligence of the parties.

- 21.** Learned counsel appearing for the claimants/respondents in each of the cases, in response, argues that although the registration of the exemplar deed was completed just after the notification under Section 4 under the L.A. Act was published, such delay was not due to any act of the executant of the deed but the registering authority. More importantly, it is pointed out from the Estimate Note of the registration office that the stamp duty of Rs.5,000/- and deficit stamp duty of 2,700/- over and above the same was paid on February 13, 2007, that is, the date of presentation of the deed itself, which is about eight months prior to the date of the notification. Ultimately the said duty was accepted as the correct stamp duty. Thus, by necessary implication, the sale price was approved by the registering authority as the correct market value in the area.
- 22.** As such, the argument of the appellant that the claimant waited till the notification to complete the registration and deliberately inflated the sale price is not acceptable. Having been executed and the stamp duty paid much prior to the notification and being contemporaneous, the exemplar deed was rather an important piece of evidence and rightly relied on by the Referral Court.
- 23.** Learned counsel for the claimants/respondents cites *Bijender and others v. State of Haryana and another*, reported at (2018) 11 SCC 180

for the proposition that the sale deed executed by a claimant is one type of evidence which can be accepted for assessment of the market value in land acquisition cases.

- 24.** Learned senior counsel cites *Union of India and another v. Ram Phool and another*, reported at (2023) 10 SCC 167, for the proposition that a contemporaneous award is not permitted to be produced as additional evidence.
- 25.** It is argued that Rules 3A and 3B of the Rules came into force in 2014, introducing the concept of “E-Nathikaran” or the “CORD” system of registration, ushering in the era of digitization. Previously, assessment was done on the basis of actual market value. After the advent of such system, it is argued that the concept of acceptance of the higher quantum out of the existing rates and sale price as market value in terms of Rule 3 has been diluted. Thus, in respect of the exemplar deed, the Collector duly assessed the market value whereas the five sale deeds sought to be produced by the appellant showed reduced sale price in view of the scheme of the ECL to offer jobs to the land-losers. Learned counsel cites before the court a Memorandum showing such scheme of the ECL.
- 26.** Learned counsel for the respondent/claimant next produces before the court a Government Circular to indicate that the Governor of West Bengal remitted the stamp duty for certain Government transactions. By citing the same, it is argued that there was no requirement of payment of stamp duty in respect of the deed executed in favour of

ECL, which is a Government entity and thus there was no question of assessment of stamp duty and, consequentially, ascertaining the market value under Section 47A of the Stamp Act in respect of the said deeds. Thus, the market values shown therein were set forth by the executants themselves and cannot reflect the correct rates of the plots during the relevant period.

- 27.** Learned counsel also relies on Section 3, Proviso (1) of the Stamp Act in support of his contention that Government instruments are not chargeable with stamp duty, thus obviating scrutiny under Section 47A of the Stamp Act.
- 28.** It is submitted that Exhibit -1 in the Referral Courts, that is the exemplar deed, was exhibited without objection, thus proving the veracity of the same. Subsequently, the appellant cannot resile from such position and contest the authenticity of the said deeds.
- 29.** It is argued that no counter-suggestions were put to P.W.1 as to the exemplar deed being undervalued.
- 30.** Learned counsel for the respondents relies on *Saroj Bhattacharya and Others v. Eastern Coalfields Ltd. and Others*, reported at 2024 SCC OnLine Cal 3073, where a Division Bench of this Court recognized the ECL policy of giving employment to land-losers and purchasing property consequentially at a meagre price.
- 31.** Learned counsel for the respondent/claimant next cites *Krishi Utpadan Mandi Samiti, Sahaswan, District Badaun Through Its Secretary v. Bipin Kumar and another*, reported at (2004) 2 SCC 283, where the Supreme

Court had taken into account comparable land deeds as opposed to basic valuation registers furnished by the State Authorities and also took into consideration the evidence of high potentiality of the land.

- 32.** Lastly, learned counsel appearing for the claimants/respondents cites *Bhagwathula Samanna and others v. Special Tahsildar and Land Acquisition officer, Visakhapatnam Municipality, Visakhapatnam*, reported at (1991) 4 SCC 506, for the proposition that sale deeds in respect of small properties can also be used as exemplar deeds for the purpose of assessment of market value in land acquisition cases, subject to appropriate deduction from the consideration price.
- 33.** Upon hearing learned counsel for the parties, this Court comes to the following findings:

(i) Whether the exemplar deed (exhibit – 1) could be a valid basis for assessment of market value

- 34.** A crucial question which arises is how far the exemplar deed could be taken as a basis for calculating the market value. Contrary to the argument of the claimant/respondent, we find from the cross-examination of P.W.1 that a specific question was put to him as to whether the valuation shown in the exemplar deed was correct. The mere marking of the exemplar deed as exhibit without objection does not help the claimants much in the present context, since such absence of objection can at best be construed to be admission of the execution of the document. It is nobody's case that the exemplar deed

was never executed or registered. The germane question here is whether the consideration price shown therein was the correct reflection of the market value.

- 35.** It is well-settled that even if a document is marked as an exhibit without objection, such fact does not automatically prove its content. Thus, the authenticity of the consideration mentioned therein did not stand automatically proved but had to be independently established by the claimant. There is no doubt that a sale deed executed by the claimant is one type of evidence as held in *Bijender (supra)* by the Supreme Court. However, that does not mean that such a deed executed by the father of a claimant would be accepted as sacrosanct as a correct indicator of the market value without looking into the attending circumstances and/or other evidence, if produced.
- 36.** In order to ascertain the acceptability of the sale price of the said deed as the correct indicator of market value, certain provisions of law acquire importance.
- 37.** Section 2(16B) of the Stamp Act (as amended in West Bengal), provides that market value, in relation to any property which is the subject-matter of an instrument, would be the price of such property as determined by the prescribed authority or the consideration stated in the instrument, "whichever is higher".
- 38.** Rule 3(1) of the Rules also strengthened such position, which contemplates market value to be the highest price for which sale of any land has been effected during the five immediately preceding

consecutive years from the date of execution setting forth such market value, or on the basis of any court decision or information, report or record that may be available from any court or Government authority or on the basis of consideration, “whichever is greater”.

- 39.** Going by such principle, in the present case, the exemplar deed (Exhibit-1) did not carry any separate set forth market value. The Estimate Note of the registering authority indicates that the consideration price itself was taken to be the market value and stamp duty assessed accordingly.
- 40.** Thus, in terms of the provisions as discussed above, there cannot be any doubt that the consideration price of the said exemplar deed executed by Suryanarayan, the father of one of the claimants, and which was accepted as the foundation for assessment of market value in all the cases, was higher than the market value, which proposition is proved by the very fact that the sale price itself was accepted, as opposed to the market rates assessed by Government authorities.
- 41.** A careful perusal of Section 47A of the Stamp Act (as amended in West Bengal) shows that as per sub-section (1) thereof, where the registering officer appointed under the Registration Act, 1908 has, while registering any instrument of conveyance, reason to believe that the market value of the property which is the subject-matter of any such instrument has not been truly set forth in the instrument presented for registration, he may after receiving such instrument, ascertain the market value of the property in the mode and manner as prescribed

therein. Moreover, notwithstanding anything contained in the Registration Act, the registering officer shall keep registration of such instrument in abeyance till the condition refer to in sub-sections (2) or (7) of Section 47A, as the case may be, is fulfilled by the concerned person, which is to deposit the deficit amount of stamp duty.

- 42.** Thus, as opposed to the argument of the respondents, the exercise of assessment of stamp duty on the basis of market value is an essential pre-condition of registration of a document in West Bengal, irrespective of whether stamp duty is actually required to be paid or not.
- 43.** Section 47A of the Stamp Act is not circumscribed by Section 3, Proviso (1) of the said Act. It is mandatory for the registering officer, whenever an instrument is presented for registration under the Registration Act, if he has reason to believe that the market value has not been truly set forth, to undertake the exercise of ascertainment of market value. Hence, the stimulus of such assessment is not the payability of stamp duty but mere presentation of a document for registration sets into motion such exercise.
- 44.** Hence, in case of the five sale deeds executed in favour of ECL and sought to be produced by the appellant as additional evidence, irrespective of Proviso (1) of Section 3 of the Stamp Act, an exercise had to be undertaken for assessment of market value under Section 47A of the said Act by the registering authority before the document could be registered.

- 45.** Let us now consider, in such perspective, the viability of the exemplar deed (Exhibit-1) versus the five deeds produced by the appellant insofar as correct reflection of the market value is concerned.
- 46.** Learned senior counsel appearing for the appellant has rightly argued that in cases where the sale price of the deed is accepted as the market value, it is a foregone conclusion that the sale price shown in the deed is higher than the market value within the contemplation of Section 2(16B) of the Stamp Act as well as Rule 3 of the Rules. Only in exceptional cases, which would be too much of a coincidence, the sale price could be exactly the same as the market value. However, there is no evidence on record to show the same in respect of the exemplar deed in the present case. Moreover, considered in the backdrop of the five deeds sought to be produced by the SAIL, where the correct market value must have been set forth since the same was more than the respective sale price of each of the deeds, it is not plausible that the exemplar deed's consideration, which was exorbitantly more than the sale price of the said other five deeds, was exactly the same as the actual prevalent rates in the area.
- 47.** Thus, the basis of assessment of market value in respect of the exemplar deed was the sale price chosen by the parties to the deed and not the correct rates prevalent at the relevant point of time.
- 48.** On the contrary, in case of the deeds produced by the appellant, the very fact that the set forth market value, which was much higher than the sale price, was accepted and approved by the registering authority,

shows that an exercise was undertaken under Section 47A of the Stamp Act and upon a comparison between the sale price shown therein and the actual market value, the prevalent market rates, as reflected in the set forth market value in the deeds, was accepted.

49. Thus, between the two, the market value assessed in respect of the contemporaneous sale deeds of the ECL, sought to be produced by the appellant, are collectively a much more reliable indicator of the correct market value than the exemplar deed (Exhibit-1), which was executed by the father of one of the claimants where the sale price itself was accepted as the market value, being higher than the prevalent rates.
50. The ratio laid down in *V. Narasaiah (supra)* is also relevant in the context, where the Supreme Court highlighted that the market value can be the price of a similar land provided that the deed is executed between a willing seller and a “not too anxious buyer”.
51. Sales which are not *bona fide* were deprecated in *Jasti Rohini (Smt)’s* case as well by the Supreme Court.
52. We cannot overlook the fact, as highlighted in *V. Narasaiah (supra)*, that the process of acquisition starts much prior to the actual notification being issued under Section 4 of the L.A. Act and the people of the locality holding land therein are aware of such process and can very well enter into deeds of their own volition at arbitrarily higher prices to inflate the market value for the purpose of compensation. Such possibility cannot be ruled out in the present case.

- 53.** Thus, the exemplar deed (Exhibit-1) cannot be taken to be a reliable indicator of the correct market value for the purpose of assessing compensation, particularly in contrast with the deeds sought to be produced by the appellant.

(ii) Whether the appellant should be permitted to produce five deeds of ECL as additional evidence at this stage

- 54.** It is to be noted that the SAIL/appellant was not a party to the original assessment before the L.A. Collector. They were impleaded only at a later stage of the proceeding under Section 18 of the L.A. Act. The deeds sought to be produced were not executed in favour of SAIL itself, and, as such, it is very plausible that despite their best efforts, the SAIL authorities could not get hold of contemporaneous documents of the vicinity before the matter went up to the Supreme Court, when the deeds of ECL were obtained and sought to be produced for the first time.
- 55.** Such position is further strengthened by the fact that the State, which is the acquirer, indicated in their Estimate Note that they were unable to obtain any comparable deeds for the said period.
- 56.** Hence in any event, it is evident and understandable that despite its best efforts and due diligence, the appellant/SAIL could not produce the documents-in-question before they were first obtained at the stage when the SLP was pending.

- 57.** Since the Supreme Court relegated to the entire matter to be decided on merits before this Court, the appellant adhere to due process of law by filing the applications under Order XLI Rule 27 of the Code of Civil Procedure, seeking to produce the five sale deeds of ECL as additional evidence. Hence, the appellant satisfies the test of Clause (aa) of Order XLI Rule 27 of the Code.
- 58.** That apart, in view of the above discussions, since we are of the opinion that the exemplar deed could not be a valid indicator of the actual market value prevalent at the relevant point of time, as opposed to the deeds sought to be produced by the appellant, it is all the more necessary, for the purpose of complete and proper adjudication of the *lis*, for this Court to permit such documents to be brought on record. Thus, the elements of Clause (b) of Order XLI Rule 27 are also attracted in the instant case. In any event, as held in *Wadi (supra)* by the Supreme Court, invocation of Clause (b) of Order XLI Rule 27 of the Code is not dependent upon the vigilance/negligence of the parties. Thus, the said Clause overrides the rigours of Clause (aa) of Order XLI Rule 27 in any event.
- 59.** Thus, seen from both perspectives, we are of the opinion that the five sale deeds sought to be produced as additional evince, being germane and essential for proper adjudication of the market value, which is the cardinal question involved in the appeals, ought to be brought on record by way of additional evidence.

(iii) Whether certified copies of the five sale deeds sought to be produced as additional evidence ought to be admitted as evidence

- 60.** The Supreme Court, time and again, has held that Section 51A of the L.A. Act was introduced for the specific purpose of obviating the necessity of proving certified copies of deeds by their executants. As held in *Ram Singh (supra)*, *Lal Chand (supra)* and *Mahesh Dattatray Thirthkar (supra)*, Section 51A relieves the party seeking to adduce certified copies of sale deeds as evidence from bringing the parties of the deeds to formally prove the same.
- 61.** Section 51A of the L.A. Act relates to acceptance of certified copies as evidence and provides that in any proceeding under the L.A. Act, a certified copy of a document registered under the Registration Act, including a copy given under Section 57 of that Act, may be accepted as evidence of the transaction recorded in such document. Thus, the certified copies of the sale deeds produced by the appellant can very well be accepted as evidence of the transaction recorded in such document, without those being formally proved.
- 62.** Accordingly, we allow the applications under Order XLI Rule 27 of the Code of Civil Procedure filed in the appeals and permit the production of the five sale deeds of ECL as additional evidence in the matter.

CONCLUSION

- 63.** An issue was initially raised as to the exemplar deed covering a small property whereas the acquisition proceeding covers a vast area of land. However, such issue is not germane, since a much lesser amount than the consideration shown in the exemplar deed was taken as the market value by the Referral Court, in consonance with the principle laid down in *Bhagwathula Samanna (supra)*, that a small property deed may be taken as the basis of assessment of market value upon due deductions being made. In any event, the said issue loses relevance since we have already held above that the exemplar deed relied on by the Referral Court is a wrong yardstick for ascertaining the market value.
- 64.** In fine, we come to the conclusion that the Referral Court erred in law and in fact in relying on Exhibit-2, the award passed in L.A. Case No.25/107 of 2010, the foundation of which was an exemplar deed executed by Suryanarayan Maji, the father of Biswanath Maji, one of the claimants herein. Thus, the awards passed in all the referral cases impugned in the present appeals are required to be set aside.
- 65.** Accordingly, the above appeals are allowed, thereby setting aside the enhancement awards impugned therein respectively and remanding the matter to the Referral Court for the purpose of a re-hearing of the references under Section 18 of the Land Acquisition Act, 1894 in all the said cases in the light of the above observations, proceeding to ascertain market value on the basis of the set forth market values as shown in the five sale deeds executed in favour of ECL, which shall be

marked as exhibits by the learned Trial Judge by dispensing with further formal proof, and calculate the compensation payable to the claimants in each of the cases accordingly and in accordance with law.

- 66.** Upon such marking of the said documents as exhibits, adequate opportunity shall be given to the claimant/respondents to adduce rebuttal evidence, if they so choose, for the purpose of displacing the presumptive value of the said documents. Thereafter, upon giving further opportunity of hearing to the parties but on the evidence already on record, including the additional evidence permitted by this Court, the Referral Court shall decide all the Reference Cases afresh and in accordance with law, in the light of the observations made above. In view of the long pendency of the cases, it is expected that such exercise shall be completed within One (01) year from the date of communication of this judgment and order to the court below.
- 67.** The particulars of the judgments set aside and the corresponding appeals are given in the chart below:

<u>No. of Appeals</u>	<u>Impugned award</u>
F.A.T. No.310 of 2016	Judgment and Decree dated September 11, 2014 passed by the learned Additional District Judge, Second Court at Burdwan, District-Burdwan in L.A. Case No.23/105 of 2010.

F.A.T. No.157 of 2019	Judgment and Decree dated May 11, 2013 passed by the learned Additional District Judge, First Court at Burdwan, District-Burdwan in L.A. Case No.06 of 2010.
F.A.T. No.158 of 2019	Judgment and Decree dated February 26, 2015 passed by the learned Additional District Judge, Third Court at Burdwan, District-Burdwan in L.A. Case No.12 of 2010.
F.A.T. No.161 of 2019	Judgment and Decree dated August 11, 2014 passed by the learned Additional District and Sessions Judge, Third Court at Burdwan, District-Burdwan in L.A. Case No.13/116 of 2010.
F.A.T. No.206 of 2017	Judgment and Decree dated March 21, 2012 passed by the learned Additional District Judge, Second Court at Burdwan, District-Burdwan in L.A. Case No.24/106 of 2010.
F.A.T. No.496 of 2016	Judgment and Decree dated June 21, 2012 passed by the learned Additional District Judge, Second Court at Burdwan, District-Burdwan in L.A. Case No.26/108 of 2010.

F.A.T. No.497 of 2016	Judgment and Decree dated April 02, 2012 passed by the learned Additional District Judge, Second at Burdwan, District-Burdwan in L.A. Case No.22/108 of 2010.
F.A.T. No.513 of 2016	Judgment and Decree dated November 24, 2013 passed by the learned Additional District Judge, First Court at Burdwan, District-Burdwan in L.A. Case No.62/2010.
F.A.T. No.514 of 2016	Judgment and Decree dated May 24, 2013 passed by the learned Additional District Judge, Second Court at Burdwan, District-Burdwan in L.A. Case No.14/2010.
F.A.T. No.538 of 2016	Judgment and Decree dated July 26, 2013 passed by the learned Additional District Judge, First Court at Burdwan, District-Burdwan in L.A. Case No.12/109 of 2010.

68. There will be no order as to costs.

69. All interim applications are accordingly disposed of as well.

70. Interim orders, if any, stand vacated.

71. The appellant shall be at liberty to withdraw the amount deposited by it pursuant to directions of the court in each of the present Appeals, along with interest, after deduction of the necessary expenses and statutory deductions.

- 72.** As and when so approached, the learned Registrar General shall release the amount accordingly to the appellant.

(Sabyasachi Bhattacharyya, J.)

I agree.

(Uday Kumar, J.)