



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

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**CM-6749-LPA-2025 in/and
LPA-2694-2025
Date of Decision: 29.10.2025**

Dalip Singh**....Appellant****Versus****Financial Commissioner (Appeals) Punjab and another****....Respondents**

**CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI
HON'BLE MR. JUSTICE VIKAS SURI**

Present: Mr. Gurvinder Pal Singh, Advocate for
Mr. P.S.Khurana, Advocate
for the appellant.

Harsimran Singh Sethi, J. (Oral)

CM-6749-LPA-2025

This is an application under Section 5 of the Limitation Act for condonation of delay of 25 days in filing the appeal.

Keeping in view the facts mentioned in the application, the same is allowed and the delay of 25 days in filing the appeal is condoned.

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1. In the present petition, the challenge is to the impugned order dated 24.04.2025 passed in CWP-5383-1994 by the learned Single Judge, by which, the prayer raised by the appellant for grant of the benefit of increased permissible area to the extent of 1/5th on account of the fact that number of



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the family members exceeds five, while determining the surplus area in his hands after inclusion of the land inherited by him from his father, has been declined and the order dated 17.05.1984 (Annexure P-1) passed by the learned Collector Agrarian, Abohar, and the consequential orders dated 27.01.1987 and 04.11.1993 passed in appeal by the Commissioner, Ferozepur Division, and in revision by the learned Commissioner and learned Financial Commissioner, (Annexures P-2 and P-3 respectively), therefrom, have been upheld.

2. Learned counsel for the appellant submits that the appellant, as per the report of the Circle Revenue Officer (CRO), was holding 307 *Kanals* 12 *Marlas* as on 24.01.1971 and on account of inheritance on 23.07.1980, 47 *Kanals* and 7 *Marlas* more land was added to his holding, making his total area holding 354 *Kanals* and 19 *Marlas*, out of which, 311 *Kanals* 8 *Marlas* is *Nahri* and 43 *Kanals* 11 *Marlas* is *Barani*. The appellant is a big land owner and on the date of determination of the surplus area in his hands by the Collector Agrarian, Abohar, on 17.05.1984, he had more than five members in his family and hence, he ought to have been allowed 8.4 hectares permissible area instead of 7 hectares. The details of six family members of the appellant have been noticed in paragraph 3 of the impugned judgment. It is further submitted that the relevant date for determining the surplus area should be the date of passing of the order, i.e. 17.05.1984, and not the date of acquisition and the non-appreciation of the said fact while declining the plea by the learned Single Judge, is incorrect.

3. We have heard the learned counsel for the appellant and have



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gone through the record with his able assistance.

4. The finding which has been recorded by the learned Single Judge in paragraph 7.1 of order dated 24.04.2025, is as under:-

“7.1 When the case in hand is seen in the light of sub-section 7 of Section 4 of the 1972 Act, it would be apparent that the father of the petitioner namely, Sh. Lal Singh, expired on 23.07.1980 and that is the day when the petitioner acquired certain area by way of inheritance. It is not disputed before this Court that one of the daughters of the petitioner, was born on 13.11.1981 i.e. much after the date when the petitioner had acquired land by way of inheritance from his father on 23.07.1980. Therefore, on that day i.e. 23.07.1980, the family of the petitioner consisted of only five members. Hence, the petitioner would not be entitled to the benefit of proviso (ii) to sub-section 2 of Section 4 of the 1972 Act, for claiming increased permissible area to the extent of 1/5, on account of the fact that the number of members of the family exceeds five.”

5. On being asked as to how the inheritance of the property by the appellant in 1980 would relate to the date of order, i.e. 17.05.1984, when the land was declared surplus, the learned counsel for the appellant has not been able to substantiate the said proposition of law.

6. It is noticed that, in the present proceedings, the appellant had given a statement before the Revenue authorities on 23.01.1984, asserting that his family comprised six members and in support thereof, the birth certificates of his children were also submitted. It is not disputed that on account of inheritance upon the death of his father on 23.07.1980, the appellant got additional land, which was added to his existing holding. The learned Single



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Judge has correctly come to the conclusion that the relevant date for determining entitlement in the case where acquisition of the land is after the appointed date under the Punjab Land Reforms Act, 1972 (for short, 'the 1972 Act') i.e. 24.01.1971, by way of inheritance, bequest or gift from a person to whom he is an heir, the relevant date shall be the date of such acquisition. The relevant statutory provision contained under sub-section 7 of Section 4 of the 1972 Act, is reproduced hereunder:-

“(7) For evaluating the land of any person at any time under this Act, the land owned by him immediately before the commencement of this Act as well as the land acquired by him after such commencement by inheritance, bequest or gift from a person to whom he is an heir shall be evaluated as if the evaluation was being made on the appointed day and the land acquired by him after such commencement in any other manner shall be evaluated as if the evaluation was being made on the date of such acquisition.”

7. Concededly, the sixth and the youngest family member of the appellant was born on 13.11.1981. As on the date of inheritance of the land by the appellant from his father, i.e. 23.07.1980, his family consisted of only five members and therefore, he cannot claim any benefit of proviso (ii) to sub-section 2 of Section 4 of the 1972 Act, for claiming increased permissible area, on account of the number of family members exceeding five.

8. The judgment of the learned Single Judge can only be interfered with, in case, the same is perverse either on facts or on law. On being asked to point out any perversity in the judgment, the learned counsel for the appellant has not been able to point out even a single perversity. The appeal has been



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filed for the sake of appeal and not for proving that the judgment is bad.

9. The present appeal is *prima facie* totally frivolous. Hence, the same is dismissed with cost of Rs.5,000/- (Rupees five thousand only) to be deposited by the appellant with Prabh Aasra, unit of 'Universal Disabled Care Taker Social Welfare Society' (which is maintaining Orphans).

10. All pending applications, if any, stand disposed of.

(HARSIMRAN SINGH SETHI)
JUDGE

(VIKAS SURI)
JUDGE

October 29, 2025

Varinder

Whether speaking/reasoned : Yes

Whether reportable : No