

SUPREME COURT OF INDIA

Haryana State Industrial Development Corporation Ltd.

Vs.

Mawasi

(G.S.Singhvi and Sudhansu Jyoti Mukhopadhaya JJ.)

02.07.2012

JUDGMENT

G.S.Singhvi,J.

1.Undeterred by the dismissal of two similar petitions, Haryana State Industrial Development Corporation (HSIDC) has filed these petitions for review of judgment dated 17.08.2010 passed in Civil Appeal No. 6515 of 2009 and batch whereby the appeals filed by it against the judgments of the learned Single Judge of the Punjab and Haryana High Court were dismissed, those filed by the landowners were allowed and a direction was given for payment of compensation at the rate of Rs. 20 lakhs per acre with all statutory benefits.

2. The facts necessary for deciding whether the petitioner has succeeded in making out a case for review are encapsulated below:

“2.1.For the purpose of setting up an Industrial Model Township at Manesar, District Gurgaon, the Government of Haryana acquired large chunks of land. By Notification dated 30.4.1994 issued under Section 4(1) of the Land Acquisition Act, 1894 (for short, ‘the Act’), the State Government proposed the acquisition of 256 acres 3 kanals and 17 marlas land situated in village Manesar. The declaration under Section 6(1) was published on 30.3.1995. The Land Acquisition Collector passed award dated 28.3.1997 and fixed market value of the acquired land at the rate of Rs.3,67,400/- per acre. Additional District Judge, Gurgaon (hereinafter described as ‘the Reference Court’) to whom the reference was made under Section 18 considered the pleadings and evidence of the parties and determined the amount of compensation by dividing the acquired land into two blocks, i.e., ‘A’ and ‘B’. For the land comprised in Block ‘A’ which fell within 500 yards of National Highway No.8, the Reference Court fixed the amount of compensation at the rate of Rs.6,57,994.13 per acre. The remaining land was included in Block ‘B’ and the amount of compensation was fixed at Rs.3,91,196.97 per acre.

2.2. By another Notification dated 15.11.1994 issued under Section 4(1), the State Government proposed the acquisition of 1490 acres 3 kanals and 17 marlas land situated in villages Manesar, Naharpur Kasan, Khoh and Kasan. The declaration issued under Section 6(1) was published on 10.11.1995. By an award dated 3.4.1997, the Land Acquisition Collector fixed market value at the rate of Rs.4,13,600/- per acre. The Reference Court divided the land into two Blocks. For the land comprised in Block 'A', the Reference Court determined the amount of compensation at the rate of Rs.6,89,333/- per acre. The remaining land was included in Block 'B' and no enhancement was granted in the compensation determined by the Land Acquisition Collector.

2.3. Before proceeding further, we may mention that in support of their claim for award of higher compensation, the land owners had produced 13 sale deeds which were marked Exhibits P1 to P13. Of these, Exhibit P1 dated 16.9.1994 was in respect of 12 acres land situated in village Naharpur Kasan, which was sold by M/s. Heritage Furniture Pvt. Ltd. to M/s. Duracell India Pvt. Ltd. and was proved by Shri Albel Singh, authorised signatory of M/s. Heritage Furniture Pvt. Ltd. The land owners also produced copy of Massavi Chakbandi of Village Khoh (Exhibit P14) and Aks-shajras of the four villages (Exhibits P15 to P18). On behalf of the State Government, Shri Arun Kumar Pandey, Manager, HSIDC was examined as RW-1 and sale deeds marked Exhibits R1 to R15 were produced along with other documents. The Reference Court did consider Exhibit P1 but did not rely upon the same for the purpose of determining the amount of compensation.

2.4. The appeals filed by the landowners who were affected by Notification dated 15.11.1994 were disposed of by the learned Single Judge of the High Court vide judgment dated 19.5.2006 and market value of the entire acquired land was fixed at Rs.15 lakhs per acre. The learned Single Judge referred to the sale deed Exhibit P1 and opined that the same reflected market value which a willing buyer would have paid to a willing seller. The reasons assigned by the learned Single Judge for arriving at this conclusion are extracted below:

“The claimants have produced various sale instances to prove their claim. Sale deed Ex.P1 is dated September 16, 1994 whereby 96 kanals and 13 marlas (more than 12 acres) of land in village Naharpur Kasan was sold by the owner, M/s. Heritage Furniture Private Limited to M/s .Dura Cell India Private Limited for a sale consideration of Rs.,2,42,00,000/-, reflecting the average price of Rs,20,03,103/- per acre. The aforesaid sale instance has been proved by the statement of one Albel Singh PW1, who at the relevant time was the authorised signatory of the seller Company,

M/s. Heritage Furniture Private Limited. The aforesaid witness has clearly proved that the said transaction was genuinely entered between the two companies and the entire payment was made through bank drafts. The factum of the payment having been made through bank drafts is also reflected in the sale deed Ex.P1. Some other sales instances relied upon by the claimants are Ex.P2, P3, P4, P7 and P8. Vide Ex.P2 land measuring 9 kanals was sold on June 4, 1994 for consideration of Rs.7,87,500/-, reflecting an average price of Rs.7 lacs per acre. Similarly Ex.P3 is also dated June 24, 1994 pertaining to sale of 10 kanals 10 marlas of land reflecting average sale price of Rs,7,00,000/- Ex.P4 is dated October 25,1991 whereby land measuring 9 kanals 9 marlas in Manesar was sold for Rs. 9,15,470/- reflecting an average price of Rs,7,75,000/- per acre. Ex.P7 and Ex.P8 are also the sale instances dated June 24, 1994 with regard land measuring 9 marlas each reflecting an average price of Rs,7,00,000/-per acre. The remaining sale instances Ex.P9 and P13 are of the year 1996 i.e. more than two years after the date of notification under section 4 of the Act. Similarly the sale instances Ex.P10, P11 and P12 pertain to the sale of land in village Noorangpur. The said sale instances are, thus, not relevant. On the other hand, the sale instances relied upon by the State are Ex.R1 to Ex. R15 but they have rightly been rejected by the reference court itself on the ground that the said sale instance reflected an average price which is even less than the one assessed by the Collector and, as such, in view of the provisions of section 25 of the Act, the same were not relevant and worth consideration. As noticed above, the land which was acquired in the present proceedings is approximately 1500 acres. The sale instance Ex.P1 in my considered view, reflects as near as possible, the market value of the acquired land on the date of notification under section 4 of the Act. The said sale had taken place on September 16,1994. The recitals in the sale deed reflect that there was a prior agreement between the two companies on May 31, 1994 with regard to the sale of the land. It is also recited in the sale deed that the entire sale consideration was paid by the purchaser-company to the seller company by bank drafts. The aforesaid fact is also proved by Albel Singh, PW1. In this view of the matter, since the aforesaid transaction was between two companies, then obviously, there is no justification to doubt the authenticity of the said sale transaction. Moreover, the land covered under the aforesaid sale transaction is a big chunk of land i.e more than 12 acres. The said land was situated in village Naharpur Kasan i.e. one of the villages from which the present land was also acquired. In these circumstances to my mind, the said sale instance could not have been rejected by the reference Court, in any manner. Although the other sale instances Ex. P2, P3, P7 and P8 reflect the market price of Rs.7 lacs per acre but it is also apparent that the aforesaid transactions pertain to small piece of land and are between private persons. In these circumstances, the possibility of the

aforesaid sale deeds being undervalued, with a view to save stamp duty and registration charges, can also not be ruled out. However, there is no justification to prefer the aforesaid sale deeds Ex.P2, P3, P7 and P8 over and above the sale deed Ex.P1 which is a transaction between the two cooperate bodies and wherein the entire sale consideration had been paid through bank drafts. The aforesaid sale also pertains to a big chunk of land i.e. more than 12 acres. It may also be noticed that the acquired land was owned by approximately more than 350 persons, thus each having a small holding. Therefore, the sale-deed Ex.P1 duly reflects the market value, which a willing buyer would have paid to a willing seller. “ (underlining is ours)

2.5.The appeals filed by the landowners affected by the first acquisition were disposed of by the learned Single Judge vide judgment dated 5.9.2008.He referred to judgment dated 19.5.2006 but applied the cut of 20% and fixed market value of the acquired land at the rate of Rs. 12 lakhs per acre.

2.6. The petitioner had challenged the judgments of the High Court on several grounds but the only point argued by the learned senior counsel appearing on its behalf was that the High Court committed serious error by determining market value of the acquired land solely on the basis of Exhibit P1 ignoring other sale deeds by which similar parcels of land were sold at the rate of Rs.7 lakhs per acre or less. This is evinced from the following extracts of the judgment under review:

“Shri Amarendra Sharan, learned Senior Counsel and Shri Ravindra Bana, learned counsel appearing for the Corporation argued that the High Court committed serious error by fixing market value of the acquired land at Rs. 15 lakhs per acre in one batch of appeals and Rs. 12 lakhs in the other batch of appeals by relying upon the sale deed, Ext. P-1 excluding other sale transactions, which were produced before the Reference Court. The learned counsel submitted that the value of 12 acres of land which was sold by Ext. P-1 was wholly disproportionate to the prevailing market value and, therefore, the same could not be made basis for fixing market value of the acquired land measuring more than 1490 acres. Shri Amarendra Sharan emphasised that actual market value of the acquired land was not more than Rs. 7 lakhs and the High Court committed serious error by discarding other sale transactions through which similar parcels of land were sold for Rs. 7 lakhs or less. The learned Senior Counsel submitted that if the High Court had given due weight age to other sale transactions, market value of the acquired land could not have been fixed at Rs. 15 lakhs or even Rs. 12 lakhs per acre.”

2.7. This Court rejected the aforesaid argument and observed:

“In our view, the learned Single Judge did not commit any error by relying upon sale transaction Exhibit P1 for the purpose of fixing market value of the acquired land. Undisputedly, that sale transaction was between two corporate entities and the entire sale price was paid through bank drafts. It is also not in dispute that the land which was subject matter of Exhibit P1 is situated at village Naharpur Kasan and is adjacent to the acquired land. The Corporation and the State Government did not adduce any evidence to prove that the land sold vide Exhibit P1 was over valued with an oblique motive of helping the land owners to claim higher compensation. Therefore, we do not find any justification to discard or ignore sale deed Exhibit P1. The refusal

of the learned Single Judge to rely upon other sale transactions in which sale price of the land was shown as Rs.7 lakhs per acre also does not suffer from any legal infirmity because it is well-known that transactions involving transfer of properties are usually undervalued with a view to avoid payment of the requisite stamp duty and registration charges. With a view to generate funds necessary for payment of additional compensation to the landowners, the petitioner increased the cost of land to be allotted to the prospective industrial entrepreneurs and others. IMT Industrial Association, which claims to be a representative body of the plot holders protested against this decision of the petitioner and persuaded it to seek review of judgment dated 17.8.2010. In the review petitions filed on behalf of the petitioner, which were registered as Review Petition Nos.2107-2108 of 2010, it was pleaded that the determination of market value needs reconsideration because the sale deed Exhibit P1 on which reliance was placed by the High Court and this Court was not a genuine transaction. According to the petitioner, M/s. Heritage Furniture Pvt. Ltd. and M/s. Duracell India Pvt. Ltd. were controlled by the same management and this fact was brought to the notice of the concerned officers only after disposal of the appeals by this Court. IMT Industrial Association filed I.A.Nos.5 and 6 for impalement as party to the review petitions. This Court dismissed the review petitions and the impalement applications vide order dated 13.1.2011, paragraphs 4 to 8 of which are extracted below:

“4. In the review petitions, it has been averred that the sale transaction dated 16.9.1994, upon which reliance was placed by the learned Single Judge of the Punjab and Haryana High Court and by this Court for grant of enhanced compensation was motivated because parties to the transaction were under the control and management of the common board of directors and this fact came to the notice of the review petitioner only after dismissal of the appeals by this Court. 5. In paragraph 'A' of the grounds of the review petitions, the review petitioner has referred to the composition of M/s. Dura Cell India Private Limited and Heritage Furniture Private Limited to

show that both the companies have common management. The review petition is supported by an affidavit of Shri Hamvir Singh, Deputy General Manager (I.A.), Haryana State Industrial and Infrastructure Development Corporation Ltd. In paragraph 2 of his affidavit, the deponent has stated that contents of the review petition (pages 25 to 43), list of dates (pages B to P) and other applications are true to my knowledge and the information derived from records of the case. However, he has not enclosed any document on the basis of which this assertion has been made. We have carefully perused the entire record and are convinced that the judgment of which review has been sought does not suffer from any error apparent warranting its reconsideration. The review petitioner has not produced any material to substantiate its assertion that the price mentioned in the sale deed relied upon by the courts was manipulated with an oblique motive. Hence, the review petitions are dismissed. The application filed by IMT Industrial Association is wholly misconceived. The members of the applicant are beneficiaries of the acquisition of the land because plots have been allotted to them out of the acquired land which belong to the respondents and others. Therefore, they do not have the locus standi to be heard in the proceedings relating to determination of market value of the acquired land and that too in a petition filed by the Corporation for review of the judgment of this Court. It is not the pleaded case of the applicant that its members were not aware of the fact that the plots have been carved out of the land acquired by the State Government for and on behalf of the Corporation and that the price mentioned in the allotment letter was tentative and further that in paragraph 5 of the allotment letter, it was specifically mentioned that they will have to pay additional price in the event of enhancement in the compensation. It is quite surprising that members of the applicant-Association paid price of the plots at the rate of Rs.2200/- per square yard and they are objecting to the payment of compensation to the land owners at the rate of less than Rs.500/- per square yard. This shows that members of the applicant want to take advantage of the measure taken by the State Government for compulsory acquisition of the land of the farmers and want to deprive them of just and reasonable compensation. Consequently, the impleadment application is dismissed.”

3. Soon thereafter, the petitioner filed these petitions by reiterating that sale deed Exhibit P1 dated 16.9.1994 executed by M/s. Heritage Furniture Pvt. Ltd. in favour of M/s. Duracell India Pvt. Ltd. was not a bona fide transaction and the High Court and this Court committed serious error by relying upon the same for the purpose of determining the amount of compensation. In paragraph A of the review petition, the petitioner has set out the brief history of the two companies and pleaded that at the time of the execution of sale deed both the entities were under the control of the same set of persons. It has also been averred that the

facts relating to composition of the Board of Directors of two companies could not be ascertained by exercising due diligence and the true nature of Exhibit P1 was revealed only after the judgment of this Court. According to the petitioner, M/s. Heritage Furniture Pvt. Ltd. had purchased different parcels of land from the farmers by executing 10 different sale deeds executed on 16th and 18th August, 1993 at an average price of Rs.6 lakhs per acre and, as such, there was no occasion for M/s. Duracell India Pvt. Ltd. to have purchased the same land just after one year at the rate of Rs.20,03,103/- per acre. It is the petitioner's case that exorbitant price is shown to have been paid by the vendee to the vendor because its Indian promoters were to be benefited by the proposed joint venture between the Indian company and M/s. Duracell Inc. USA. Another ground taken by the petitioner is that sale deeds Exhibits P-2, P-3, P-4, P-7 and P-8, three of which were executed in June, 1994 and one in October, 1991 at an average price of Rs.7 lakhs per acre reflected true market value of the acquired land and in the absence of any cogent evidence, the High Court and this Court could not have discarded the same by assuming that the same were undervalued.

4. On 30.3.2011, this Court issued notice to the landowners and granted stay subject to certain conditions which included a direction to the Managing Director of the petitioner to file an affidavit and disclose the names of the officers/officials responsible for not bringing the facts relating to Exhibit P1 to the notice of the High Court and this Court. In compliance of that order, Shri Rajiv Arora, the Managing Director of the petitioner filed affidavit dated 27.7.2011 in which he did not disclose the names of the concerned officers/officials but claimed that the functionaries of the Corporation did not suspect the bona fides of the sale deed executed between M/s. Heritage Furniture Pvt. Ltd. and M/s. Duracell India Pvt. Ltd. because the same was a registered instrument and they did not know that the two companies were controlled by the same set of persons. Shri Arora further claimed that the facts relating to two companies were brought to the notice of the concerned officers by the representatives of the Manesar Industrial Welfare Association, who were given opportunity of personal hearing in compliance of the order passed by the Punjab and Haryana High Court in Writ Petition No.6527/2010. According to Shri Arora, the information made available by the Association was got verified from the records of the Registrar of Companies and the same was found to be correct. In support of the affidavit of its Managing Director, the petitioner has placed on record the following documents:

- “i) Search Reports issued by M/s AKG and Co relating to M/s Heritage Furniture Pvt. Ltd. and M/s Duracell India Pvt Ltd dt. 20.1.2011 and 21.2.2011;
- ii) Certificate of Incorporation of Heritage;
- iii) MoA and AoA of Heritage;

- iv) Mutations showing the purchase of land by Heritage under sale deeds dt. 16.8.1993 and 18.8.1993 at an average price of Rs 6 lac per acre;
- v) Annual Return of Duracell dt. 14.6.2000 showing Saroj Kumar Poddar, Gurbunder Singh Gill and Jyotsana Poddar as the Directors;
- vi) True copy of sale deed dt. 16.9.1994;
- vii) Statement of Albel Singh substantiating the statements of the petitioners.

5. Some of the landowners have filed reply affidavits. Their stand is that Exhibit P1 reflected true market value of the acquired land as on the date of issue of notifications under Section 4(1) and that the petitioner's assertion that the transaction was not genuine is not correct. They have denied that the vendor and vendees were under the control of the same management and that exorbitantly high price was paid for 12 acres land in anticipation of some collaboration between M/s. Duracell India Pvt. Ltd. and M/s. Duracell Inc. USA, which would have benefited the former. With a view to avoid repetition, we may notice the averments contained in paragraphs 4 to 9 of the reply affidavit filed in Review Petition No.239/2011 and paragraph 5 of the reply affidavit filed on behalf of the landowners who were respondents in Civil Appeal No.6561/2009. The same read as under:

“Paragraphs 4 to 9 of the reply affidavit filed in Review Petition No.239/2011 “4. I state that vide 5 sale deeds all dt. 6.7.1992 land measuring 49 kanals 2 marlas situated in Village Kherka Daula, District Gurgaon was sold by some of the co-owners to one Sh. D. C. Rastogi s/o Sh. L. P. Rastogi at the sale price of Rs.1,35,000/- per acre. The said village is at the distance of about 2 km from the land in question. Copies of 5 sale deeds all dt. 6.7.1992 are collectively Annexure R-1 hereto. Thereafter the vendee Sh. D. C. Rastogi sold the said land in terms of agreement to sell dt.6.12.1993 vide sale deed dated 16.3.1994 at the rate of about Rs.15,73,289/- per acre. This shows that there was a jump in the price of the land in that area equal to almost 11 times of the original price. It is also common knowledge that the parties often undervalue the land price in order to minimize stamp duty and the land might have been sold at a higher price. Copy of sale deed dt. 16.3.1994 is Annexure R-2 hereto. Thus if M/s Heritage Furniture Pvt. Ltd. purchased land, which is subject matter of sale deed dt.16.9.1994, Ex.P.1, in the year 1993 at a price of about Rs.6 lakhs per acre as alleged by the review petitioner even though there is no evidence of purchase at such rate then its value increasing to Rs.20 lakhs per acre in the year 1994 is commensurate with the market trend. Moreover agreement to sell dt.31.5.1994 was executed after first notification u/s 4 on 30.4.1994 and it is a common knowledge that after publication of section 4 notifications, the value of the land increases. It is further submitted that vide

sale deed dt.14.12.1993 (Ex.P.10) one M/s. DCN Internatinal Ltd. sold land measuring 62 kanals 7 marlas situated in Village Naurangpur District Gurgaon for Rs.95,21,160/- i.e. at the rate of Rs.13,74,345/- per acre. Copy of sale deed dt. 14.12.1993 is Annexure R.3 hereto.

6. I further state that sale deed dt. 16.9.1994 (Ex.P.1) was executed pursuant to agreement to sell dt.31.5.1994 between M/s Heritage Furniture Pvt. Ltd. (vendor) and M/s Duracell (India) Pvt. Ltd. (vendee) wherein the vendor agreed to sell the land in question measuring about 12 acres to the vendee at a sale price of Rs.2,42,00,000/- (Rs. Two crore forty lakhs only) as is clear from the recital in the sale deed itself. Ultimately vide sale deed dt.16.9.1994 the said land was sold at the same sale price by the vendor to the vendee. Thus the sale price of the land was agreed upon and fixed on 31.5.1994 as is clear from the recitation of the sale deed itself.

7. I further state that as per assertion of the review petitioner M/s. Heritage Furniture Pvt. (vendor) and M/s Duracell (India) Pvt. Ltd. (vendee) had common persons in their Board of Directors namely Sh. Saroj Kumar Poddar, Ms. Jyotsana Poddar and Sh. Gurvinder Singh Gill. The review petitioner has filed search reports of both the said companies to show that the abavoe said three persons were common directors of both the companies. However, from the said search report of M/s. Duracell (India) Pvt. Ltd. it is clear the two directors namely Sh. Saroj Kumar Poddar and Ms. Jyotsana Poddar were appointed as Directors of this company on 9.6.1994 whereas Sh. Gurvinder Singh gill was appointed as its Director on 9.2.1997. Thus all the three alleged common Directors of the vendor and vendee companies were not on the Board of Directors of M/s Duracell (India) Pvt. Ltd. on or before 31.5.1994 on which date the agreement to sell of the land in question was executed and the sale price was fixed. The said three directors had no interest in M/s. Duracell (India) Pvt. Ltd. (vendee) as on 31.5.1994 when the sale price of the land was fixed.

8. I further state that except for making a bald allegation that the sale price of the said land was inflated intentionally so that the vendee company would increase its share holding in a Joint Venture it was going to enter into with one Duracell INC USA, this assertion has not been substantiated by placing ay cogent evidence on record. So much so that even it has not been pleaded in the review petition as to whether Joint Venture between M/s Duracell (India) Pvt. Ltd. and M/s. Duracell INC USA did take place or not. To the knowledge of the deponent there was no joint venture between M/s. Duracell (India) Pvt. Ltd. and M/s. Duracell INC USA. This fact that there was no Joint Venture between the said two companies also stands proved from the fact that the land purchased vide said sale deed dt.16.9.1994 was sold by M/s Duracell (India) Pvt. Ltd. vide sale deed dt.28.4.2004 to one M/s Lattu Finance Investments Ltd. at a sale consideration Rs.13,62,00,000/- i.e.

approximately at the rate of Rs.1,13,00,000/- (Rs.one crore thirteen lakhs per acre approximately). At the time the name of M/s Duracell (India) Pvt. Ltd. had been changed to M/s Gillette India Ltd. on account of its amalgamation with other company. In this sale deed dt. 28.4.2004 entire history of purchase of land by M/s. Duracell (India) Pvt. Ltd. from M/s. Heritage Furniture Pvt. Ltd. in 1994 onwards has been recited, which includes construction of industrial building over the said land, its conversion of status from Pvt. Ltd. to Public Ltd. Company, its amalgamation with Indian Shaving Products Ltd. in the year 2000 and its change of name from Indian Shaving Products Ltd. to Gillette India Ltd. in December, 2000 and thereafter its sale to M/s. Lattu Finance Investments Ltd. However, in the entire recitation there is no mention of any joint venture with M/s Duracell INC USA.

9. It is submitted by the respondents/land owners that the said sale deed (Ex.P.1) reflects true market price of the land in the year 1994 when section 4 notifications for the acquired land was issued. The allegation of the review petitioner that the sale deed (Ex.P.1) reflects inflated price is false and baseless. It is further submitted that another sale deed dt.17.7.1996 which is on record as (Ex.P.9) reflects the market value of the land in one of the acquired villages at Rs.25,00,000/- (Rs. Twenty five lakhs) per acre. In this transaction 1 kanal 11 marlas of land situated in Village Naharpur Kasan, has been sold at a price of Rs.4,84,375/-. This sale deed also proves that the market price of the acquired land in the year 1994 was Rs.20 lakhs per acre. Copy of sale deed dt.17.7.1996 is Annexure R-4 is hereto. It may be mentioned here that the same purchaser purchased different pieces of land at the same rate vide 15 different sale deeds and the total land purchased was 18 kanals 5 marlas i.e. more than 2.25 acres.”

“Paragraph 5 of the reply affidavit filed on behalf of the landowners who were respondents in Civil Appeal No.6561/2009. That the present review petition is being filed only on the ground that Ex. P-1, which has been relied upon by the Hon’ble High Court as well as upheld by this Hon’ble Court was entered by the corporate who were under the control and management of common board of directors and hence it is not the correct market value. In reply thereto the respondents humbly submits that:-

a) This fact for the first time is brought into the notice at the level of this Hon’ble Court, therefore review petition are stopped by their own conduct.

b) That merely the both the corporate have common board of directors does not prove that the sale in between the corporate was an escalated rates, rather it should be on other side i.e. common board would have trying to get the sale as possible as on lower rate. Therefore the ground for review is not legally justifiable.

c) It is submitted that later on corporate Gillette India Ltd. made a sale deed (land in issue of Ex.P-1) dated 28.4.2004 to another corporate namely Lattu Finance and

Investment Ltd. for a sum of Rs.13,62,0, 000/- of land measuring 96 Kanalas and 13 Marlas. (i.e. one crore sixty lacs per acre). It is submitted that this sale can not be said to be an escalated rate and therefore the Ex. P-1 denotes the correct market value at the relevant time. A copies of the relevant sale deeds are annexed herewith and marked as ANNEXURE R-1.

d)It is also submitted that some other sale deeds at the relevant time (20.9.1996) were executed in favour of Time Master Pvt.Ltd.Which came around 25 lakh per acre. Details of the same are as follows-

Sr. No. Vasika No. Dt. Land sold Sale consideration

1. 8725 20.9.1996 1K 1-1/2M 3,55,000/-

2. 8726 20.9.1996 1K 8M 3,59,375/-

3.8727 20.9.1996 1K 1-1/2M 3,53,000/-4. 872820.9.19961K5M 4,06,000/-

5.8799 20.9.1996 1K 9M3,75,000/-

6.8807 20.9.19961K 5M4,06,000/-

7. 881520.9.19961K 6M4,08,000/-

8.8825 20.9.19961K 1M3,53,000/-

9.8832 20.9.1996 0K 17M 2,75,000/-

10.8839 20.9.1996 1K 6M 4,08,000/-

11.8846 20.9.1996 1K 5M 4,06,000/-

12.8854 20.9.1996 1K 1M 3,55,000/-

13.8861 20.9.1996 0K 17M 2,75,000/-Total land sale is 15 Kanals 3 Marlas total amount 4734375/- i. e. at rate of Rs.25 lakh per acre.

14. 5431 17.7.96 1K 11M 4,84,375/- i.e. at the rate of Rs. 25 lakh per acre. It is submitted at sale deed No.5431 (at sr. no. 14) was already produced as Ex.P-9 before Reference Court in favour of Time Master Pvt. Ltd. by Vinod Kumar vendor. Thus time master India Pvt. Ltd. purchased total land measuring 16 kanals 14 marlas at the rate of Rs. 25 lakhs per acre.

e) It is also relevant to point out the following are the sale transactions in December 2006 of the village Naharpur/Kasan. Land sold of Village Naharpur/Kasan Sr. No. Vasika No. Dt . Land sold Sale consideration Per acre

1. 18628 4.12.06 12K 16.5M 2,56,50,000/- 1,60,00000
2. 18742 5.12.06 5K 13M 1,13,00,000/- 1,60,00000
3. 18743 5.12.06 5K 14M 74,00,000/- 1,60,00000
4. 19350 14.12.06 5K 13M 1,13,00,000/- 1,60,00000

f) it is also submitted that the rate on which auction sale of Tower side on acquired land is done on 30.6.2006. Tower Site No. Area in meters Amount of consideration per sq yard J 6804 95.10 crores 116865/- per sq. yd K 5832 101.50 crores 145518/- per sq. yd L 6804 93.00 crores 114284.50/- per sq. yd

g) It is also submitted the following details of auction by Hside Imt Manesar. Auction sales by HSIDC IMT Manesar. Allotment of SCO Sites for shopping booth in Sector-I, IMT Manesar auction held on 18.8.2009. Sr.No. Site No. Area in Sq. Mts Price of Site

1. T-1
2. T-2 144 2,33,50,000/-
3. T-3
144 2,29,00,000/-
4. T-4 144 2,29,00,000/-
5. T-5
144 2,31,00,000/-
6. T-7 144 2,28,00,000/-
7. T-8 144 2,25,00,000/-
8. T-9 144 2,22,00,000/-
9. T-10 144 2,16,00,000/-
10. D-1 108 1,82,00,000/-

11. D-2 108 1,58,00,000/-

12. D-3 108 1,62,50,000/-

13. D-4 108 1,60,00,000/-

14.D-5 108 1,51,00,000/-

15.D-6 108 1,38,50,000/-

16. D-7 108 1,40,00,000/-

17.D-8 108 1,37,00,000/-18. D-9 108 1,35,00,000/-19. D-10 108 1,33,50,000/-Total area 2376 square mts. total Rs.35,78,50,000/- i.e. 150610.26 per Mt.i.e. Rs.12,5928.58 per yard i.e. Rs.60,94,94,327/- per acre. Allotment of SCO Sites for shopping booth in Sector-1, IMT Manesar auction held on 11.8.2010.

1. D-10 108 2,12,50,000/-

2. D-12 108 1,89,50,000/-

3. D-14 108 1,90,00,000/-

4. D-15 108 1,88,50,000/-

5.D-16 108 1,92,00,000/-Allotment of Triple Storey SCO Sites for in Sector-1, IMT Manesar, auction held on 11.8.2010 on following rates. 144 3,03,00,000/-1. 11 144 3,03,00,000/-

2.12 144 3,00,00,000/-

3.12-A 144 2,87,00,000/-Total area 972 sq mts allotted for total amount of Rs.186250000/- i.e Rs.191615.22 per Mt. i.e. Rs.160213.67 per square yard or Rs. 77,54,34189/- per acre.”

6. S/Shri Gopal Subramaniam and Altaf Ahmed, learned senior advocates and other counsel who appeared for the petitioner relied upon reports dated 20.1.2011 and 21.1.2011 prepared by the Chartered Accountant M/s. AKG and Company to show that at least two of the Directors, namely, Shri Saroj Kumar Poddar and Ms. Jyotsana Poddar were common to the management of the two companies and submitted that land was shown to have been purchased by M/s. Duracell India Pvt. Ltd. at a very high price because it was hoping to reap benefit of the joint venture agreement with M/s. Duracell Inc. USA. Learned counsel pointed out that the vendor, namely, M/s. Heritage Furniture Pvt. Ltd. had purchased 12 acres land from different landowners at

an average price of Rs.6 lakhs per acre and argued that even if the benefit of 12% notional increase in the value of land was allowed to the vendor, no person of ordinary prudence would have purchased the same land after a period of 13 months at the rate of more than Rs.20 lakhs per acre. Learned counsel also referred to the statement of the authorised signatory of the vendor M/s. Heritage Furniture Pvt. Ltd. to drive home the point that the Sale Deed Exhibit P1 was not a bona fide transaction. Learned senior counsel then argued that dismissal of Review Petition Nos.2107-2108 of 2010 cannot operate as a bar to the maintainability of these petitions because till 13.1.2011, the officers of the petitioner did not have any inkling about the composition of the two companies

and the fact that the vendor had purchased the land in 1993 at the rate of Rs.6 lakhs per acre only and the relevant facts came to their notice only in October, 2010 from the representatives of IMT Industrial Association.

7. S/Shri J.L. Gupta, S.R. Singh, P.S. Patwalia and Paras Kuhad, senior advocates and other counsel, who appeared for the landowners argued for dismissal of the review petitions. They emphasized that the very premise on which the review petitions have been filed, namely, discovery of the facts relating to composition of the board of directors of the two companies is incorrect because no-one from the Poddar group on the board of directors of M/s. Duracell India Pvt. Ltd. Till 9.6.1994. Shri J. L. Gupta and Shri Paras Kuhad pointed out that Shri Saroj Kumar Poddar and Ms. Jyotsana Poddar were taken on the board of directors of M/s. Duracell India Pvt. Ltd. after execution of the agreement for sale and no joint venture agreement was executed between the vendee, i.e., M/s. Duracell India Pvt. Ltd. and M/s. Duracell Inc. USA. Shri Paras Kuhad also referred to the Memorandum of Association and Articles of Association of M/s. Duracell India Pvt. Ltd. to show that S/Shri Jyoti Sagar and Sajay Singh were the only promoters of the company. Learned counsel then argued that the petitioner cannot seek review of judgment dated 17.8.2010 on the pretext of discovery of facts relating to composition of the two companies because no evidence was adduced before the Reference Court to prove that the sale deed Exhibit P1 was not a bona fide transaction or that vendee had paid exorbitant price for extraneous reasons. Learned counsel further argued that after dismissal of Review Petition Nos.2107-2108 of 2010, the petitioner cannot revive its prayer because there was total absence of diligence on the part of its officers.

8. We shall first consider whether the petitioner's prayer for review should be entertained by ignoring the dismissal of similar petitions by this Court vide order dated 13.1.2011. A careful reading of that order shows that in Review Petition

Nos.2107-2108 of 2010, the petitioner had sought reconsideration of judgment dated 17.8.2010 on the premise that the vendor and the vendee had common management and that the price mentioned in the sale deed had been manipulated with an oblique motive. The Court declined to entertain this plea by observing that the petitioner had not produced any material to substantiate its assertion. Along with the present batch of review petitions, the petitioner has placed on record the search reports prepared by M/s AKG and Company, Certificate of Incorporation, Memorandum of Association and Articles of Association of M/s. Heritage Furniture Pvt. Ltd., mutations showing the purchase of land by M/s. Heritage Furniture Pvt. Ltd. vide sale deeds dated 16.8.1993 and 18.8.1993, annual return of M/s. Duracell India Pvt. Ltd. showing Shri Saroj Kumar Poddar, Shri Gurbunder Singh Gill and Ms. Jyotsana Poddar as the Directors and the statement of Albel Singh, but these documents neither singularly nor collectively support the petitioner's plea that management of the two companies, i.e., the vendor and the vendee, was under the control of the same set of persons or that the vendee had paid unusually high price with some oblique motive. As a matter of fact, Shri Saroj Kumar Poddar and Ms. Jyotsana Poddar were appointed as Directors of M/s. Duracell India Pvt. Ltd. on 9.6.1994 and Shri Gurbunder Singh Gill was so appointed on 9.2.1997 whereas the agreement for sale was executed on 31.5.1994. The petitioner has not controverted the averments contained in paragraphs 4 and 5 of the reply affidavit filed in Review Petition No.239/2011, perusal of which makes it clear that in 1993 similar parcels of land had been sold at the rate of Rs.15,73,289/- and Rs.13,74,345/- per acre. Therefore, it cannot be said that M/s. Duracell India Pvt. Ltd. had paid exorbitantly high price to M/s. Heritage Furniture Pvt. Ltd. for extraneous reasons and we do not find any valid ground for indirect review of order dated 13.1.2011. At this stage it will be apposite to observe that the power of review is a creature of the statute and no Court or quasi-judicial body or administrative authority can review its judgment or order or decision unless it is legally empowered to do so. Article 137 empowers this Court to review its judgments subject to the provisions of any law made by Parliament or any rules made under Article 145 of the Constitution. The Rules framed by this Court under that Article lay down that in civil cases, review lies on any of the grounds specified in Order 47 Rule 1 of the Code of Civil Procedure, 1908 which reads as under:

“Order 47, Rule 1:

1. Application for review of judgment.—

(1) Any person considering himself aggrieved—

(a) By a decree or order from which an appeal is allowed, but from which no appeal has been preferred,

(b) By a decree or order from which no appeal is allowed, or

(c) by a decision on a reference from a Court of Small Causes, and who, from the discovery of new and important matter or evidence which, after the exercise of due diligence was not within his knowledge or could not be produced by him at the time when the decree was passed or order made, or on account of some mistake or error apparent on the face of the record, or for any other sufficient reason, desires to obtain a review of the decree passed or order made against him, may apply for a review of judgment to the court which passed the decree or made the order.

(2) A party who is not appealing from a decree or order may apply for a review of judgment notwithstanding the pendency of an appeal by some other party except where the ground of such appeal is common to the applicant and the appellant, or when, being respondent, he can present to the Appellate Court the case of which he applies for the review. Explanation- The fact that the decision on a question of law on which the judgment of the Court is based has been reversed or modified by the subsequent decision of a superior Court in any other case, shall not be a ground for the review of such judgment.”

10. The aforesaid provisions have been interpreted in several cases. We shall notice some of them. In *S. Nagaraj v. State of Karnataka*¹ this Court referred to the judgments in *Raja Prithwi Chand Lal Choudhury v. Sukhraj Rai*² and *Rajunder Narain Rae v. Bijai Govind Singh*³ and observed:

“Review literally and even judicially means re-examination or reconsideration. Basic philosophy inherent in it is the universal acceptance of human fallibility. Yet in the realm of law the courts and even the statutes lean strongly in favour of finality of decision legally and properly made. Exceptions both statutorily and judicially have been carved out to correct accidental mistakes or miscarriage of justice. Even when there was no statutory provision and no rules were framed by the highest court indicating the circumstances in which it could rectify its order the courts culled out such power to avoid abuse of process or miscarriage of justice. In *Raja Prithwi Chand Lal Choudhury v. Sukhraj Rai* the Court observed that even though no rules had been framed permitting the highest Court to review its order yet it was available on the limited and narrow ground developed by the Privy Council and the House of Lords. The Court approved the principle laid down by the Privy Council in *Rajunder Narain*

Rae v. Bijai Govind Singh that an order made by the Court was final and could not be altered:

“... nevertheless, if by misprision in embodying the judgments, by errors have been introduced, these Courts possess, by Common law, the same power which the Courts of record and statute have of rectifying the mistakes which have crept in The House of Lords exercises a similar power of rectifying mistakes made in drawing up its own judgments, and this Court must possess the same authority. The Lords have however gone a step further, and have corrected mistakes introduced through inadvertence in the details of judgments; or have supplied manifest defects in order to enable the decrees to be enforced, or have added explanatory matter, or have reconciled inconsistencies. Basis for exercise of the power was stated in the same decision as under:

“It is impossible to doubt that the indulgence extended in such cases is mainly owing to the natural desire prevailing to prevent irremediable injustice being done by a Court of last resort, where by some accident, without any blame, the party has not been heard and an order has been inadvertently made as if the party had been heard.”

Rectification of an order thus stems from the fundamental principle that justice is above all. It is exercised to remove the error and not for disturbing finality. When the Constitution was framed the substantive power to rectify or recall the order passed by this Court was specifically provided by Article 137 of the Constitution. Our Constitution-makers who had the practical wisdom to visualise the efficacy of such provision expressly conferred the substantive power to review any judgment or order by Article 137 of the Constitution. And clause (c) of Article 145 permitted this Court to frame rules as to the conditions subject to which any judgment or order may be reviewed. In exercise of this power Order XL had been framed empowering this Court to review an order in civil proceedings on grounds analogous to Order XLVII Rule 1 of the Civil Procedure Code. The expression, ‘for any other sufficient reason’ in the clause has been given an expanded meaning and a decree or order passed under misapprehension of true state of circumstances has been held to be sufficient ground to exercise the power. Apart from Order XL Rule 1 of the Supreme Court Rules this Court has the inherent power to make such orders as may be necessary in the interest of justice or to prevent the abuse of process of Court. The Court is thus not precluded from recalling or reviewing its own order if it is satisfied that it is necessary to do so for sake of justice.”

11. In *Moran Mar Basselios Catholicos v. Most Rev. Mar Poulouse Athanasius*⁴ the three-Judge Bench referred to the provisions of the Travancore Code of Civil Procedure, which was similar to Order 47 Rule 1 CPC and observed:

“It is needless to emphasise that the scope of an application for review is much more restricted than that of an appeal. Under the provisions in the Travancore Code of Civil Procedure which is similar in terms to Order 47 Rule 1 of our Code of Civil Procedure, 1908, the court of review has only a limited jurisdiction circumscribed by the definitive limits fixed by the language used therein. It may allow a review on three specified grounds, namely, (i) discovery of new and important matter or evidence which, after the exercise of due diligence, was not within the applicant's knowledge or could not be produced by him at the time when the decree was passed, (ii) mistake or error apparent on the face of the record, and (iii) for any other sufficient reason.

It has been held by the Judicial Committee that the words “any other sufficient reason” must mean “a reason sufficient on grounds, at least analogous to those specified in the rule”. See *Chhajju Ram v. Neki*⁵. This conclusion was reiterated by the Judicial Committee in *Bisheshwar Pratap Sahi v. Parath Nath*⁶ and was adopted by the Federal Court in *Hari Shankar Pal v. Anath Nath Mitter*⁷. Learned counsel appearing in support of this appeal recognises the aforesaid limitations and submits that his case comes within the ground of “mistake or error apparent on the face of the record” or some ground analogous thereto.”

12. In *Thungabhadra Industries Ltd. v. Govt. of A.P.*⁸ another three-Judge Bench reiterated that the power of review is not analogous to the appellate power and observed:

“A review is by no means an appeal in disguise whereby an erroneous decision is reheard and corrected, but lies only for patent error. We do not consider that this furnishes a suitable occasion for dealing with this difference exhaustively or in any great detail, but it would suffice for us to say that where without any elaborate argument one could point to the error and say here is a substantial point of law which stares one in the face, and there could reasonably be no two opinions, entertained about it, a clear case of error apparent on the face of the record would be made out.”

13. In *Aribam Tuleshwar Sharma v. Aibam Pishak Sharma*⁹ this Court answered in affirmative the question whether the High Court can review an order passed under Article 226 of the Constitution and proceeded to observe:

“But, there are definitive limits to the exercise of the power of review. The power of review may be exercised on the discovery of new and important matter or evidence which, after the exercise of due diligence was not within the knowledge of the person

seeking the review or could not be produced by him at the time when the order was made; it may be exercised where some mistake or error apparent on the face of the record is found; it may also be exercised on any analogous ground. But, it may not be exercised on the ground that the decision was erroneous on merits. That would be the province of a court of appeal. A power of review is not to be confused with appellate powers which may enable an appellate court to correct all manner of errors committed by the subordinate court.”

14. In *Meera Bhanja v. Nirmala Kumari Choudhury*¹⁰ the Court considered as to what can be characterised as an error apparent on the face of the record and observed:

“it has to be kept in view that an error apparent on the face of record must be such an error which must strike one on mere looking at the record and would not require any long-drawn process of reasoning on points where there may conceivably be two opinions. We may usefully refer to the observations of this Court in the case of *Satyanarayan Laxminarayan Hegde v. Mallikarjun Bhavanappa Tirumale*¹¹ wherein, K.C. Das Gupta, J., speaking for the Court has made the following observations in connection with an error apparent on the face of the record:

“An error which has to be established by a long-drawn process of reasoning on points where there may conceivably be two opinions can hardly be said to be an error apparent on the face of the record. Where an alleged error is far from self-evident and if it can be established, it has to be established, by lengthy and complicated arguments, such an error cannot be cured by a writ of certiorari according to the rule governing the powers of the superior court to issue such a writ.”

15. In *Parsion Devi v. Sumitri Devi*¹² the Court observed:

“An error which is not self-evident and has to be detected by a process of reasoning, can hardly be said to be an error apparent on the face of the record justifying the Court to exercise its power of review under Order 47 Rule 1 CPC A review petition, it must be remembered has a limited purpose and cannot be allowed to be “an appeal in disguise”.”

16. In *Lily Thomas v. Union of India*¹³ R.P. Sethi, J., who concurred with S. Saghir Ahmad, J., summarised the scope of the power of review in the following words:

“Such powers can be exercised within the limits of the statute dealing with the exercise of power. The review cannot be treated like an appeal in disguise. The mere possibility of two views on the subject is not a ground for review. Once a review petition is dismissed no further petition of review can be entertained. The rule of law

of following the practice of the binding nature of the larger Benches and not taking different views by the Benches of coordinated jurisdiction of equal strength has to be followed and practised.”

17. In *Haridas Das v. Usha Rani Banik*¹⁴ the Court observed:

“The parameters are prescribed in Order 47 CPC and for the purposes of this lis, permit the defendant to press for a rehearing “on account of some mistake or error apparent on the face of the records or for any other sufficient reason”. The former part of the rule deals with a situation attributable to the applicant, and the latter to a jural action which is manifestly incorrect or on which two conclusions are not possible. Neither of them postulate a rehearing of the dispute because a party had not highlighted all the aspects of the case or could perhaps have argued them more forcefully and/or cited binding precedents to the court and thereby enjoyed a favorable verdict.”

18. In *State of West Bengal v. Kamal Sengupta*¹⁵ the Court considered the question whether a Tribunal established under the Administrative Tribunals Act, 1985 can review its decision, referred to Section 22(3) of that Act, some of the judicial precedents and observed:

“At this stage it is apposite to observe that where a review is sought on the ground of discovery of new matter or evidence, such matter or evidence must be relevant and must be of such a character that if the same had been produced, it might have altered the judgment. In other words, mere discovery of new or important matter or evidence is not sufficient ground for review *ex debito justitiae*. Not only this, the party seeking review has also to show that such additional matter or evidence was not within its knowledge and even after the exercise of due diligence, the same could not be produced before the court earlier. The term “mistake or error apparent” by its very connotation signifies an error which is evident *per se* from the record of the case and does not require detailed examination, scrutiny and elucidation either of the facts or the legal position. If an error is not self-evident and detection thereof requires long debate and process of reasoning, it cannot be treated as an error apparent on the face of the record for the purpose of Order 47 Rule 1 CPC or Section 22(3)(f) of the Act. To put it differently an order or decision or judgment cannot be corrected merely because it is erroneous in law or on the ground that a different view could have been taken by the court/tribunal on a point of fact or law. In any case, while exercising the power of review, the court/tribunal concerned cannot sit in appeal over its judgment / decision.”

19. In the light of the propositions laid down in the aforementioned judgments, we shall now examine whether the petitioner has succeeded in making out a case for exercise of power by this Court under Article 137 of the Constitution read with Order 47 Rule 1 CPC. This consideration needs to be prefaced with an observation that the petitioner has not offered any explanation as to why it did not lead any evidence before the Reference Court to show that sale deed Exhibit P1 was not a bona fide transaction and the vendee had paid unusually high price for extraneous reasons. The parties had produced several sale deeds, majority of which revealed that the price of similar parcels of land varied from Rs. 6 to 7 lakhs per acre. A reading of the sale deeds would have prompted any person of ordinary prudence to make an enquiry as to why M/s. Duracell India Pvt. Ltd. (vendee) had paid more than Rs.2,42,00,000/- for 12 acres land, which have been purchased by the vendor only a year back at an average price of Rs.6 lakhs per acre. However, the fact of the matter is that neither the advocate for the petitioner nor its officers/officials, who were dealing with the cases made any attempt to lead such evidence. This may be because they were aware of the fact that at least in two other cases such parcels of land had been sold in 1993 for more than Rs.13 lakhs and Rs.15 lakhs per acre and in 1996, a sale deed was executed in respect of the land of village Naharpur Kasan at the rate of Rs.25 lakhs per acre. This omission coupled with the fact that the petitioner's assertion about commonality of the management of two companies is ex-facie incorrect leads to an irresistible inference that judgment dated 17.8.2010 does not suffer from any error apparent on the face of the record warranting its review. Surely, in guise of seeking review, the petitioner cannot ask for de novo hearing of the appeals.

20. The petitioner's plea that the documents produced along with the review petitions could not be brought to the notice of the Reference Court and the High Court despite exercise of due diligence by its officers does not commend acceptance because it had not explained as to why the concerned officers/officials, who were very much aware of other sale transactions produced by themselves and the landowners did not try to find out the reasons for wide difference in the price of land sold by Exhibit P1 and other parcels of land sold by Exhibits P2 to P13 and Exhibits R1 to R15.

21. Before concluding, we would like to add that while deciding the review petitions, this Court cannot make roving inquiries into the validity of the transaction involving the sale of land by M/s. Heritage Furniture Pvt. Ltd. to M/s. Duracell India Pvt. Ltd. or declare the same to be invalid by assuming that the vendee had paid higher price to take benefit of an anticipated joint venture agreement with a foreign company. Of course, the petitioner has not controverted the statement made by the respondents that the vendee had sold the land to M/s. Lattu Finance and Investments Ltd. in 2004 for a sum of Rs.13,62,00,000/- i.e. at the rate of Rs.1,13,00,000/- per acre.

22. In the result, the review petitions are dismissed. The interim order passed on 30.3.2011 stands automatically vacated. The petitioner shall pay cost of Rs.25,000/- in each case. The amount of cost shall be deposited with the Supreme Court Legal Services Committee within a period of three months.

23. However, it is made clear that the petitioner shall be free to withdraw the amount which it had deposited in compliance of this Court's order dated 30.3.2011. In any case, the petitioner shall pay the balance amount of compensation to the landowners and/or their legal representatives along with other statutory benefits within three months from today.

24. In view of the dismissal of the review petitions and the direction given for payment of the balance amount, the contempt petitions and all the pending interlocutory applications are disposed of as in fructuous.

Judgment Referred

¹1993 Supp (4) SCC 0595

²AIR 1941 FC 0001

³(1836) 1 Moo PC 0117

⁴AIR 1954 SC 0526

⁵AIR 1922 PC 12 (D)

⁶AIR 1934 PC 213 (E)

⁷AIR 1949 FC 106 at pp.110111 (F)

⁸(1964) 5 SCR 0174

⁹(1979) 4 SCC 0389

¹⁰(1995) 1 SCC 0170

¹¹AIR 1960 SC 0137

¹²(1997) 8 SCC 0715

¹³(2000) 6 SCC 0224

¹⁴(2006) 4 SCC 0078

¹⁵(2008) 8 SCC 0612