

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

**The Hon'ble Justice Sabyasachi Bhattacharyya
And
The Hon'ble Justice Uday Kumar**

**F.A.T. No.159 of 2015
IA No: CAN 3 of 2025**

**SAIL (ISP), Burnpur, Steel Authority of India Limited
Vs.
Sri Bibekananda Majhi and others**

With

**F.A.T. No. 160 of 2015
IA No: CAN 3 of 2025**

**SAIL (ISP), Burnpur, Steel Authority of India Limited
Vs.
Sri Dina Bandhu Majhi and another**

For the appellant : Mr. Kallol Basu,
Mr. Bandhu Brata Bhula,
Mr. Nilanjan Pal,
Mr. Sarnava Sarkar

Heard and reserved on : 15.07.2025

Judgment on : 04.08.2025

Sabyasachi Bhattacharyya, J.:-

1. The present appeals arise out of an award passed on reference under Section 18 of the Land Acquisition Act, 1894 (for short, "the L.A. Act"), in connection with a 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. A bunch of appeals arising out of the self-same acquisition proceeding and on similar grounds were disposed of by us by a common judgment dated June 19, 2025. The facts and arguments advanced by the parties are exactly identical with the said appeals. As such, the appellant, being the requiring body, seeks an identical judgment.
3. Upon hearing learned counsel and on a careful perusal of the matter, we find that there is substance in such contention. Since we had passed the judgment dated June 19, 2025 in identical matters, we decide to adopt the same in the present appeals as well.
4. The Referral Court enhanced the amount awarded by the Collector on the basis of a sole Deed of Sale of more or less contemporaneous period as the notice of acquisition, which was executed by the father of one of the claimants in the self-same land acquisition proceedings, although the said claimant is not a party to the present appeals.
5. The premise of our earlier judgment dated June 19, 2025 was that the learned Referral Court erred in law in relying on the said sale deed, since it was not a correct exemplar. The primary ground for holding so was that the market value shown there was inflated, which conclusion was based on a conjoint consideration of Section 2(16B) of the Indian Stamp Act, 1899 (as amended in West Bengal) and Rule 3 of the West

Bengal Stamp (Prevention of Undervaluation of Instruments) Rules, 1994. As per the said provisions, if the sale price shown in the deed is higher than or equal to the actual market value, the former will be taken as the basis of assessment of market value.

6. Whereas the market value accepted by the registering authority in respect of the single sale deed produced by the claimants was the consideration amount shown in the deed itself, in the case of the five sale deeds of contemporaneous period sought to be produced as additional evidence by the present appellant, the market value assessed was more than the sale price shown in such deeds. Thus, the clear implication was that since the five sale deeds produced by the appellant were assessed at a lesser market value than the consideration shown therein, the market values shown in the said five sale deeds would be the correct indicator, as opposed to the market value in case of the sale deed produced by the claimants, since in the latter case, the consideration itself was accepted as the market value, being obviously higher than the actual prevalent market rates.
7. The claimants raised an issue that the consideration amount in case of those sales was less since the purchaser-ECL had a parallel scheme of providing jobs to the vendors/land-losers. However, such argument is negated since the market value assessed was much more than the considerations shown in the said deeds. Hence, the sale prices, even if

deflated, did not form the basis of assessment of market value in respect of those five deeds.

8. The next question which crops up was also dealt with in our earlier judgment dated June 19, 2025. The said issue is whether the appellant/SAIL should be permitted to produce the five deeds executed in favour of ECL as additional evidence at this stage.
9. The logic on which those were permitted to be so produced was two-fold. First, SAIL, the requiring body, was not a party before the Collector. It was impleaded on its prayer at the stage of reference under Section 18 of the L.A. Act. The State, which had acquired the lands-in-question, failed to produce any contemporaneous sale deed but only relied on an Estimate Note reflecting the sale data for such period. It is, thus, understandable that the SAIL might not have been in a position to obtain the deeds which were executed between other vendors in the locality and ECL, a different entity than SAIL, at the relevant juncture. Thus, Clause (aa) of Order XLI Rule 27 of the Code was satisfied.
10. Secondly, in view of our above observation that the Exhibit-1, which was a sale deed between a third party and the father of one of the land-losers in the self-same land acquisition proceeding, could not be a valid indicator of the of the correct market value for the purpose of assessing compensation, the five sale deeds now sought to be produced, being of the contemporaneous period, are the only relevant documents which

furnish the basis of assessment of market value in the concerned area at the juncture of the notice of acquisition. Thus, such documents are, in the opinion of this Court, necessarily required to be looked into for the purpose of a proper and complete adjudication of the *lis*.

- 11.** Hence, the provisions of Clause (b) of Order XLI Rule 27 are also satisfied. It is well-settled that invocation of the said Clause is not dependent upon the vigilance or negligence of the parties but overrides the rigours of Clause (aa) of Order XLI Rule 27 of the Code. As such, as in the previous judgments, we hold that the said five deeds ought to be permitted to be adduced as additional evidence at this appellate stage.
- 12.** Thirdly, it falls for consideration before us whether the certified copies of the said five deeds can be actually admitted as evidence as they stand. We rely on the provisions of Section 51A of the L.A. Act, which carves out a special niche insofar as land acquisition proceedings are concerned, and mitigates the requirement of bringing the parties to the deeds to formally prove the same for the purpose of admitting certified copies of such sale deeds as evidence.
- 13.** Accordingly, Section 51A of the L.A. Act, read in conjunction with Section 57 of the Registration Act, permits the certified copies of the five sale deeds produced by the appellant as additional evidence to be accepted as evidence of the transactions recorded therein. On such premise, we allow the deeds to be admitted as evidence.

- 14.** The Referral Court relied on Exhibit-2, the award passed in a different L.A. Case bearing No.25/107 of 2010, the foundation of which was the so called exemplar deed executed by Suryanarayan Maji (the father of one of the land-losers), which was relied on by the Referral Court. In view of us having discarded the said deed as an incorrect indicator of the market value at the relevant juncture, such reliance was misconceived in law.
- 15.** Thus, we rely on our judgment dated June 19, 2025 passed in the earlier appeals and accordingly hold that the impugned judgments and awards of the Referral Court in the present appeals are bad in law.
- 16.** Accordingly, F.A.T. No.159 of 2015 is allowed, thereby setting aside the Judgment and Decree dated September 03, 2011 passed by the learned Additional District Judge, First Court at Burdwan, District – Burdwan in L.A. Case No.25/107 of 2010.
- 17.** F.A.T. No.160 of 2015 is also allowed, thereby setting aside the Judgment and Decree dated July 12, 2013 passed by the learned Additional District Judge, Second Court at Burdwan, District – Burdwan in L.A. Case No.11/114 of 2010.
- 18.** Both the matters are remanded to the Referral Court for the purpose of re-hearing of the respective references under Section 18 of the Land Acquisition Act, 1894 in the light of the above observations. The Referral Court shall ascertain the market value at the juncture when the notice of acquisition was issued on the basis of the set forth market

values as reflected 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, for the purpose of calculation of the compensation payable to the claimants in each of the cases afresh, in consonance with law.

- 19.** Upon such marking of the said documents as exhibits, adequate opportunity shall be given to the claimants/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 both 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 decision to the court below.
- 20.** There will be no order as to costs.
- 21.** All interim applications are accordingly disposed of as well.
- 22.** Interim orders, if any, stand vacated.
- 23.** 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.

- 24.** 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.)