CNR No: PHHC010958832021
2026:PHHC:195010

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

1 **CWP-21126-2021**
RESERVED ON: 15.10.2026
PRONOUNCED ON: 31.10.2026
UPLOADED ON: 31.10.2026

KHUSHHAL AND ANOTHER **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

2 **CWP-10494-2023**

SUBHASH CHANDER **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

3 **CWP-10585-2022**

JAI BHAGWAN **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

4 **CWP-10587-2022**

SAHAB SINGH AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

5 **CWP-10591-2022**

AMIT KUMAR AND ANOTHER **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

6 **CWP-10605-2022**

POOJA DEVI **-PETITIONER**

DEVINDER YADAV
2026.10.31 12:36
I attest to the accuracy and
authenticity of this
order/judgment



V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

7 CWP-11057-2022

JAGBIR SINGH -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

8 CWP-11764-2023

RANJIT SINGH AND OTHERS -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

9 CWP-12001-2023

RANJIT SINGH AND ANOTHER -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

10 CWP-12154-2022

KIRAN BALA -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

11 CWP-12445-2022

RAJPAL ALIAS RAJPAL MALIK -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

12 CWP-12469-2023

RATTAN SINGH AND OTHERS -PETITIONERS

V/S

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2026.10.31 12:36
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authenticity of this
order/judgment



STATE OF HARYANA AND OTHERS -RESPONDENTS

13 CWP-16813-2022 (O&M)

JAGDEV -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

14 CWP-17378-2022

JAGDISH -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

15 CWP-1836-2024

DHARM PARKASH AND ANOTHER -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

16 CWP-18452-2025

SURESH CHANDER AND ANOTHER -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

17 CWP-19040-2022

NANDLAL -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

18 CWP-17670-2022

DUGAR SINGH -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

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authenticity of this
order/judgment



19 **CWP-19120-2022**

NANDLAL **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

20 **CWP-19124-2022**

SATISH KUMAR **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

21 **CWP-1913-2024**

RAJESH YADAV **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

22 **CWP-19400-2022**

RAVINDER AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

23 **CWP-19522-2022**

VIJAY SINGH **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

24 **CWP-19526-2022**

LAKSHMI NARAYAN **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

25 **CWP-19540-2022**

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authenticity of this
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RAMESHWAR DASS GUPTA & OTHERS -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

26 CWP-19556-2022

VINOD KUMAR -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

27 CWP-19695-2022

AMIT GUPTA -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

28 CWP-1970-2022

MANJEET AND OTHERS -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

29 CWP-19703-2022

JAI BHAGWAN -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

30 CWP-20058-2022

JAGDISH AND ANOTHER -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

31 CWP-20186-2022

SHAMSHER SINGH AND OTHERS -PETITIONERS

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V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

32 CWP-2039-2024

RAVINDER YADAV -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

33 CWP-20531-2025

MANMOHAN NATH AND OTHERS -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

34 CWP-20546-2024

JAGAT SINGH -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

35 CWP-2065-2025

PRITI PAL SINGH -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

36 CWP-2078-2025

PRITI PAL SINGH -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

37 CWP-2085-2024

SURESH KUMAR -PETITIONER

V/S

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STATE OF HARYANA AND OTHERS -RESPONDENTS

38 CWP-2140-2024

DINESH KUMAR AND OTHERS -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

39 CWP-21658-2025

KARAMPAL SINGH -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

40 CWP-21697-2025

BALWAN AND OTHERS -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

41 CWP-22222-2022

JAI SINGH AND OTHERS -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

42 CWP-22679-2023

SATISH -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

43 CWP-22871-2022

NARESH KUMAR AND ANOTHER -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

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authenticity of this
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44 **CWP-24223-2022**

JAI SINGH **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

45 **CWP-24292-2022**

VIRENDER ALIAS VIRENDER SINGH **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

46 **CWP-24376-2022**

RAMOTAR AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

47 **CWP-24446-2021**

PARVEEN SANGWAN AND ANOTHER **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

48 **CWP-24463-2022**

RAJBIR SINGH **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

49 **CWP-24704-2022**

JAI PRAKASH (DECEASED) THR. LRS **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

50 **CWP-24719-2022**

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authenticity of this
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HARISH CHANDER AND ANOTHER -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

51 CWP-24889-2022

RAMOTAR AND OTHERS -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

52 CWP-24986-2023

RANDHIR SINGH DESWAL AND OTHERS -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

53 CWP-25018-2023

OM PARKASH -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

54 CWP-25424-2023

CHANDER SINGH AND OTHERS -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

55 CWP-25947-2022

HARIOM AND ANOTHER -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

56 CWP-26050-2021

JITENDER AND OTHERS -PETITIONERS

DEVINDER YADAV
2026.10.31 12:36
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authenticity of this
order/judgment

CWP-21126-2021 and connected cases **10**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

57 **CWP-26288-2022**

PRITI PAL SINGH **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

58 **CWP-26362-2021**

BALWAN AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

59 **CWP-26505-2023**

ASGAR **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

60 **CWP-26800-2021**

OMBIR AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

61 **CWP-27286-2022**

NANDLAL **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

62 **CWP-27836-2024**

MANOJ DEVI AND OTHERS **-PETITIONERS**

V/S

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authenticity of this
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STATE OF HARYANA AND OTHERS -RESPONDENTS

63 CWP-27858-2024

SURESH KUMAR -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

64 CWP-27901-2024

RAKESH KUMAR -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

65 CWP-27945-2024

PYARE LAL -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

66 CWP-27959-2024

GHISA RAM AND OTHERS -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

67 CWP-27979-2024

PYARE LAL AND ANOTHER -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

68 CWP-27986-2024

KANWAR SINGH AND ANOTHER -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

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authenticity of this
order/judgment

69 **CWP-27997-2024**

KANWAR SINGH AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

70 **CWP-28000-2024**

RAJ KUMAR AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

71 **CWP-28000-2022**

RAJINDER SINGH MALIK AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

72 **CWP-29935-2022**

JAGDISH CHANDER **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

73 **CWP-3650-2025**

ATMA RAM AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

74 **CWP-37291-2025**

SOHAN PAL **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

75 **CWP-4031-2026**

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authenticity of this
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MUKESH KUMAR **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

76 **CWP-4040-2024**

SURENDER SINGH **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

77 **CWP-4589-2025**

SANTRA DEVI ALIAS SANTARA **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

78 **CWP-5336-2023**

SUGAN CHAND **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

79 **CWP-5362-2023**

ROHTASH AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

80 **CWP-5661-2026**

SHYAM LAL AND ANOTHER **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

81 **CWP-5689-2022**

SAGAR RANA **-PETITIONER**

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V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

82 **CWP-5759-2024**

BALJEET SINGH AND ANOTHER **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

83 **CWP-6139-2023**

BIMLA **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

84 **CWP-6158-2025**

BALBEER SINGH **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

85 **CWP-6231-2023**

DILBAG **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

86 **CWP-6239-2023**

RAM NIWAS **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

87 **CWP-6278-2025**

AMAN **-PETITIONER**

V/S

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authenticity of this
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STATE OF HARYANA AND OTHERS -RESPONDENTS

88 CWP-6309-2023

KALI RAM -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

89 CWP-6316-2023

MOTI RAM AND OTHERS -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

90 CWP-6338-2023

SATYAVIR SINGH -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

91 CWP-6350-2023

SATISH AND ANOTHER -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

92 CWP-6426-2023

RAM PAL AND ANOTHER -PETITIONERS

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

93 CWP-6433-2023

DEEPAK -PETITIONER

V/S

STATE OF HARYANA AND OTHERS -RESPONDENTS

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order/judgment



94 **CWP-6456-2023**

BALBIR AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

95 **CWP-6533-2023**

KITAB AHLAWAT **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

96 **CWP-6539-2023**

DEEPAK **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

97 **CWP-6586-2023**

KRISHAN KUMAR AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

98 **CWP-6589-2023**

BALRAJ SINGH AND ANOTHER **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

99 **CWP-6593-2023**

ANKIT AND ANOTHER **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

100 **CWP-6594-2023**

DEVINDER YADAV
2026.10.31 12:36
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authenticity of this
order/judgment

CWP-21126-2021 and connected cases **17**

ANIL KUMAR AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

101 **CWP-6791-2023**

JAIPAL SINGH **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

102 **CWP-6978-2025**

KIRAN PAL AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

103 **CWP-7229-2022**

HARI SINGH AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

104 **CWP-7606-2022**

MOHINDER SINGH AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

105 **CWP-7939-2022**

KALI RAM **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

106 **CWP-817-2026**

ATTAR SINGH **-PETITIONERS**

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authenticity of this
order/judgment

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

107 **CWP-8589-2024**

RAVINDER YADAV AND ANOTHER **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

108 **CWP-870-2026**

MANJEET **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

109 **CWP-8896-2024**

SANTOKH SINGH AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

110 **CWP-9301-2025**

RAM KUMAR **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

111 **CWP-9885-2022**

PARGAT SINGH AND OTHERS **-PETITIONERS**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

112 **CWP-32618-2025**

SANDEEP **-PETITIONER**

V/S

DEVINDER YADAV
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authenticity of this
order/judgment

CWP-21126-2021 and connected cases **19**

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

113 **CWP-28663-2026**

KHAJAAN **-PETITIONER**

V/S

STATE OF HARYANA AND OTHERS **-RESPONDENTS**

CORAM: HON'BLE MR. JUSTICE KULDEEP TIWARI

Present: Mr. R.N. Lohan, Advocate, and
Ms. Ajay K. Yadav, Advocate
for the petitioner(s) (in CWP-21126-2021, CWP-24446-2021, CWP-12445-2022, CWP-19400-2022, CWP-24292-2022, CWP-26050-2021, CWP-24986-2023 and CWP-4040-2024).

Mr. Anil Kumar Sharma, Advocate
for the petitioner(s) (in CWP-19522-2022, CWP-24463-2022, CWP-24719-2022 and CWP-24709-2022).

Mr. Anubhav Siwach, Advocate
for Mr. Balraj Gujjar, Advocate
for the petitioner(s) (in CWP-5759-2024, CWP-5362-2023, CWP-32618-2025).

Mr. Rajiv Kumar, Advocate
for Ms. Sonia G. Singh, Advocate
for the petitioner (in CWP-11057-2022).

Mr. Narender S. Tewatia, Advocate
for the petitioners (in CWP-6978-2025).

Mr. Ravi Kumar, Advocate
for the petitioner (in CWP-5689-2022).

Mr. Neeraj Yadav, Advocate
for the petitioner (in CWP-29935-2022).

Mr. Pradeep Kumar, Advocate
for the petitioner (in CWP-20546-2025).

Mr. Naveen Singh Thakur, Advocate
for Mr. Jagmohan Ghumman, Advocate
for the petitioner(s) (in CWP-4589-2025 and CWP-25018-2023).

DEVINDER YADAV
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order/judgment

Mr. Sanjay Majithia, Sr. Advocate, with
Mr. R.P. Daaria, Advocate
for the petitioner(s) (in CWP-24223-2022,
CWP-24376-2022, CWP-24889-2022 & CWP-22222-2022).

Mr. Vishal Yadav, Advocate
for the petitioner(s) (in CWP-16813-2022).

Mr. Sagar Sharma, Advocate
for the petitioner(s) (in CWP-20531-2025).

Mr. Sandeep Punchhi, Advocate
for the petitioner(s) (in CWP-8896-2024).

Mr. Surinder Dagar, Advocate
for the petitioner(s) (in CWP-37291-2025, CWP-5661-2026,
CWP-817-2026, CWP-21126-2021 and CWP-28663-2026).

Mr. B.K. Bagri, Advocate
for the petitioner(s) (in CWP-8589-2024).

Mr. Vivek Sethi, Advocate, and
Ms. Prakriti Kashyap, Advocate
for the petitioner(s) (in CWP-1836-2024).

Mr. Sandeep Kumar Yadav, Advocate, and
Ms. Neha, Advocate
for the petitioner(s) (in CWP-1913-2024, CWP-2039-2024,
CWP-2085-2024 and CWP-2140-2024).

Mr. Prashant Singh Chauhan, Advocate
for the petitioner(s) (in CWP-20058-2022, CWP-4031-2026
and CWP-22871-2022).

Mr. Saurabh Dalal, Advocate
for the petitioner(s) (in CWP-22679-2023).

Mr. Ketan Antil, Advocate
for the petitioner(s) (in CWP-18452-2025, CWP-6278-2025,
CWP-9301-2025, CWP-21658-2025 and CWP-21697-2025).

Mr. Aditya Sanghi, Advocate, and
Mr. Lokesh Sharma, Advocate, and
Mr. Pradeep Bhardwaj, Advocate
for the petitioner(s) (in CWP-6139-2023, CWP-6231-2023,
CWP-6309-2023, CWP-6316-2023, CWP-6338-2023,
CWP-6350-2023, CWP-6456-2023, CWP-6533-2023,
CWP-6426-2023, CWP-6239-2023, CWP-6539-2023,
CWP-6586-2023, CWP-6589-2023, CWP-6593-2023,

DEVINDER YADAV
2026.10.31 12:36
I attest to the accuracy and
authenticity of this
order/judgment

CWP-6594-2023, CWP-6791-2023, CWP-6158-2025 and CWP-3650-2025).

Mr. Sukhdev Singh, Advocate, and
Mr. Ashish Gupta, Advocate
for the petitioner(s) (in CWP-26505-2023 and CWP-17670-2022).

Mr. Vinay Kumar Pandey, Advocate
for the petitioner(s) (in CWP-2065-2025, CWP-2078-2025 and CWP-26288-2022).

Mr. Vikram Singh, Advocate, and
Mr. Ishnoor Singh, Advocate, and
Mr. Divyam Singh, Advocate and
Mr. Sukhdev Singh, Advocate
for the petitioner(s) (in CWP-7939-2022, CWP-10585-2022, CWP-10591-2022, CWP-10605-2022, CWP-12154-2022, CWP-19040-2022, CWP-19120-2022, CWP-19124-2022, CWP-19526-2022, CWP-19556-2022, CWP-19695-2022, CWP-19703-2022, CWP-20186-2022 & CWP-27286-2022.

Mr. Ajay Kumar, Advocate
for the petitioner(s) (in CWP-1970-2022 and CWP-26800-2021).

Mr. Shivansh Malik, Advocate
for the petitioner(s) (in CWP-26362-2021).

Mr. Sanjay Mittal, Advocate
for the petitioner(s) (in CWP-27836-2024, CWP-27858-2024, CWP-27901-2024, CWP-27945-2024, CWP-27959-2024, CWP-27979-2024, CWP-27986-2024, CWP-27997-2024 & CWP-28000-2024).

Mr. Ashok K. Sharma (Bhana), Advocate, and
Ms. Suman Sharma, Advocate
for the petitioner(s) (in CWP-7229-2022, CWP-7606-2022, CWP-19540-2022, CWP-9885-2022, CWP-10587-2022, CWP-25947-2022, CWP-28000-2022, CWP-5336-2023, CWP-10494-2023, CWP-11764-2023, CWP-12001-2023 and CWP-12469-2023).

Mr. S.S. Verma, Advocate, and
Mr. Rahul Gahlian, Advocate
for the petitioner(s) (in CWP-870-2026).

Mr. Yashpal Kumar, Advocate, and
Mr. Jasdev Singh Thind, Advocate

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for the petitioner(s) (in CWP-17378-2022)

Mr. Vivek Chauhan, Addl. A.G., Haryana, and
Mr. Gaurav Jindal, Addl. A.G., Haryana.

***

KULDEEP TIWARI, J.

1. The present batch of writ petitions is amenable to being decided through a common verdict, inasmuch as the petitioners have ventilated a common grievance therein, thus engendering a common question of law warranting adjudication by this Court.

2. The writ petitions call in question the legality and validity of the letters dated 23.10.2019 and 19.04.2021, issued by the Additional Chief Secretary, Department of Revenue and Disaster Management, Government of Haryana. The former letter contained clarificatory instructions to the effect that no other additional benefits under the Rehabilitation and Resettlement Policy, 2010 (hereinafter referred to as the "R&R Policy") or Section 31 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (hereinafter referred to as the "Act of 2013"), are admissible in respect of awards made with effect from 01.01.2014 and thereafter, as per Section 24(1)(a) of the Act of 2013. Vide the latter letter, directions were issued to all the Divisional Commissioners and Deputy Commissioners-cum-Registrars in the State to conduct a special audit, through the Stamp Auditors in each district, for the preceding three financial years, i.e. 2018-2019, 2019-2020 and 2020-2021, with a view to detecting any loss of stamp duty and registration fees in respect of transactions involving

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landowners whose land had been acquired under the Land Acquisition Act, 1894 (hereinafter referred to as the "Act of 1894"), and who had been awarded compensation under the Act of 2013, and, consequently, initiating *suo motu* proceedings under Section 47-A(3) of the Indian Stamp Act, 1899 (hereinafter referred to as the "Stamp Act").

FACTUAL MATRIX

3. It is deemed apt to commence by setting out the concise yet significant factual backdrop germane to the adjudication of the controversy at hand. The Government of Haryana, upon approval by the Council of Ministers, notified the R&R Policy on 09.11.2010, vide a Gazette Notification. This revised policy, *inter alia*, included the introduction of a new scheme of "No Litigation Incentive", revised rates of annuity and a number of additional benefits for landowners whose land is acquired by the Government under the Statute. Clause 13 of the R&R Policy provides for exemption from payment of stamp duty and registration charges in respect of purchase of alternate agricultural land. In terms of the said clause, where a landowner, whose land has been acquired, purchases alternate agricultural land within the State of Haryana within a period of two years from the date of the award, such purchase, limited to the amount of compensation, is exempt from payment of stamp duty and registration charges. The Notification dated 09.11.2010, wherefrom the R&R Policy derives its legal force, as also Clause 13 thereof, which forms the subject matter of the present controversy, are extracted hereinafter:-

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“ Notification

The 9th November, 2010

No.3212-R-5-2010/12140- In super-session of this Department Memo. No. 1298-R-5-2007/4174, dated the 6th April, 2007 and the Notification bearing No.5451-R-V-2007/13258 dated 7th December 2007, the Governor of Haryana is pleased to notify a comprehensive revised policy laying down the floor rates in different parts of the State of acquisition of land under the Land Acquisition Act, 1894 or any other corresponding statute on the subject. The revised policy, inter alia, includes introduction of a new Scheme of ‘No Litigation incentive’, revised rates of Annuity and a number of additional benefits for the landowners whose land is acquired by the Government under the Statute.

2. The policy, of which the details are given in Annexure-A, has been concurred by the Finance Department vide their U.O No. 1/17/09-4FG-11/2362, dated 09.11.2010 and approved by the Council of Minister in its meeting held on 09.11.2010. This policy will take effect from 07.09.2010.

NARESH GULATI,
Financial Commissioner & Principal Secretary
to Government of Haryana,
Revenue and Disaster Management Department”

***

“13. Exemption from Stamp Duty & Registration Charges of purchase of alternate agricultural land

In case a landowner, whose land is acquired, purchases alternate agricultural land within the State of Haryana within a period of two years of the Award, such purchase of land, limited to the amount of compensation, would be exempt form payment of Stamp Duty and Registration charges. The Revenue & Disaster Management Department would separately issue necessary orders/notification to this effect.”

4. To give effect to the policy decision (*supra*), the competent statutory authority, in exercise of the powers conferred under the

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Registration Act, 1908 (hereinafter referred to as the "Registration Act"), as well as the Stamp Act, issued two statutory notifications, both dated 03.01.2011. By virtue of the first notification, issued in exercise of the powers conferred under Sections 78 and 79 of the Registration Act, a proviso was added to Article 1 of the Table of Registration Fees in Appendix 1 to the Haryana Registration Manual, thereby exempting from payment of registration fee the sale deeds executed by farmers whose land has been acquired by the Government of Haryana for a public purpose and who purchase agricultural land within the State of Haryana within a period of two years from the date of receipt of compensation for the acquired land, subject to the conditions enumerated therein. In a similar fashion, by virtue of the second notification, issued in exercise of the powers conferred under clause (a) of sub-section (1) of Section 9 of the Stamp Act, the duty payable in respect of such sale deeds was remitted with effect from 07.09.2010, subject to the conditions stipulated therein. The relevant portions of both the statutory notifications are extracted hereinafter:-

> *" HARYANA GOVERNMENT*
> *REVENUE AND DISASTER MANAGEMENT DEPARTMENT*
> *Order*
> *The 3rd January, 2011*
> *No. S.O. 1/C.A. 16/1908/S. 78 and 79/2011.-In exercise of the powers conferred by section 78 and 79 of the Registration Act, 1908 (Central Act 16 of 1908), the Governor of Haryana hereby, directs that the following proviso shall be added to Article 1 of the Table of the Registration Fee in Appendix 1 to the Haryana Registration Manual,-*
> *(i) in the proviso existing at the end, for the sign ".", the sign ":"*

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shall be substituted; and

(ii) The following proviso shall be added, namely:-

"Provided further that no registration fee shall be chargeable in respect of the sale deeds to be got executed by the farmers whose land is acquired by Haryana Government, for public purpose and who purchase agricultural land in the Haryana State within a period of two years of the amount of compensation received by them for the acquired land, subject to the following conditions:-

(i) The remittance shall be limited to the compensation amount including interest accrued thereon on account of delayed payment of compensation only and the additional amount involved for the purchase of agriculture land shall be liable to stamp duty as per rules;

(ii) Such farmers shall obtain a certificate from the Land Acquisition Collector concerned regarding acquisition of their land by Government and the amount of compensation being paid to them and produce the same before the registering authority while getting the sale deed registered in respect of the agricultural land."

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" *HARYANA GOVERNMENT*

REVENUE AND DISASTER MANAGEMENT DEPARTMENT

Order

The 3rd January, 2011

No. S.O. 2/C.A. 2/1899/S. 9/2011.-In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the India Stamp Act, 1889 (Central Act 2 of 1899) and in suppression of Haryana Government, Revenue Department, Order No. S.O. 80/C.A. 2/1899/S. 9/95, dated the 14th August, 1995, the Governor of Haryana hereby remits, with effect from the 7th September, 2010, the duty in respect of the sale deeds to be got executed by the farmers whose land is acquired by Haryana Government, for public purpose and who purchase agricultural land in the Haryana State within a period of two years of the amount of

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compensation received by them for the acquired land, subject to the following conditions:-

(i) The remittance shall be limited to the compensation amount including interest accrued thereon on account of delayed payment of compensation only and the additional amount involved for the purchase of agriculture land shall be liable to stamp duty as per rules;

(ii) Such farmers shall obtain a certificate from the Land Acquisition Collector concerned regarding acquisition of their land by Government and the amount of compensation being paid to them and produce the same before the registering authority while getting the sale deed registered in respect of the agricultural land."

5. Both the statutory notifications (*supra*) confer an entitlement upon eligible persons to exemption from the payment of stamp duty and registration fee. Pursuant to the R&R Policy, the competent revenue authorities issued formal exemption certificates in favour of persons whose land had been acquired under the Act of 1894. The displaced farmers thereafter purchased agricultural land within a period of two years and, on the strength of the exemption certificates, were granted exemption from the payment of stamp duty and registration fee. Thereafter, the Act of 2013 came into force with effect from 01.01.2014 and, by virtue of Section 114 thereof, the Act of 1894 stood repealed. Following the repeal of the Act of 1894, the Additional Chief Secretary, Department of Revenue and Disaster Management, Government of Haryana, issued the impugned letters containing clarificatory instructions and directions, as noticed in paragraph 2 of this verdict. The relevant portions of the impugned letters read as under:-

"Memo No.12171-CFMS-R-5-2019/11334

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Chandigarh dated the 23.10.2019

XX XX XX

Subject: Applicability of provisions of Rehabilitation and Resettlement Policy, 2010 in cases where Award announced on or after 01.01.2014 and statutory proceedings under Section 4 & 6 of the Land Acquisition Act, 1894 were initiated well before the said date- clarification thereof.

On the subject cited above, it is amply clear that under the Land Acquisition Act, 1894, state Government notified policy vide notification no.3212-R-5-2010/12140, dated 9th November 2010 for Rehabilitation and Resettlement of those Landowners, whose land was acquired, by way of providing annuity scheme, allotment of residential/commercial/industrial sites or employment in Group-C or Group-D categories and exemption from stamp duty on purchase of alternate agricultural land etc. Now, in the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act (RFCTLARR Act), 2013, enforced w.e.f. 01.01.2014, it is made clear in section 24(1)(a) that in cases where award under section 11 of the erstwhile Land Acquisition Act, 1894 has not been made though proceedings under section 4 & 6 of the said Act were initiated before 01.01.2014; all the provisions from sections 26 to 30 of the RFCTLARR Act, 2013 shall apply regarding determination of compensation. Consequently, the said total compensation may vary from two times to four times of the market value of land including structures thereon, if any.

In the light of above, it is, therefore, clarified that in cases, where statutory proceedings under sections 4 and 6 for the acquisition under the Act of 1894 were initiated well before the said date i.e. 01.01.2014 and enhanced compensation given/admissible, as mentioned above, no other additional benefits of R&R Policy dated 09.11.2010 or section 31 of RFCTLARR Act, 2013, is admissible in awards made w.e.f. 01.01.2014 and thereafter, as per section 24(1)(a) of the

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RFCTLARR Act, 2013.

A copy of the same is also available on the website of Revenue & Disaster Management Department, i.e. www.revenueharyana.gov.in

It is, requested to get the said clarification brought to the knowledge of all concerned for strict compliance.

Sd/-
Under Secretary Revenue (LR)
for Additional Chief Secretary and Financial Commissioner to Govt., Haryana, Revenue and Disaster Management Department."

***

"Memo No. 615-STR-1-2021/2538
Dated: 19.04.2021

XX XX XX

It is directed that the instruction under reference regarding implementation of RR Policy under the RFCTLARR Act, 2013 by which the exemption of stamp duty and registration fees was withdrawn where the award was declared after 01.01.2014. The said exemption of stamp duty and registration fees has been withdrawn from 01.01.2014. The State Government has suffered loss of stamp duty and registration fees due to irregular grant of exemption of stamp duty and registration fees to the purchaser of agriculture land out of the compensation amount received by them during the last three years from 2018-19, 2019-20 and 2020-21. A special audit may be conducted through the Stamp Auditor under your control to detect such type of cases of loss of stamp duty and registration fees within a period of 15 days during the Stamp Auditor may be directed to submit his audit report with deficiency of stamp duty and registration fees to the District Registrar who shall make a reference to the Collector for taking suo-moto action under section 47-A (3) of the Indian Stamp Act, 1899 Collectors under intimation to Government.

XX XX XX

Sd/-

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Under Secretary Revenue (STR)
for Financial Commissioner & Additional Chief Secretary to
Govt., Haryana, Revenue and Disaster Management
Department."

SUBMISSIONS OF LEARNED COUNSEL FOR THE PETITIONERS

6. Learned counsel appearing on behalf of the petitioners advanced their respective submissions, with the principal arguments being addressed by Mr. R.N. Lohan, Advocate. Broadly speaking, the submissions advanced on behalf of the petitioners may be encapsulated under three heads.

7. The first and foremost submission was that the R&R Policy possesses a statutory character and cannot be nullified by the Additional Chief Secretary, Department of Revenue and Disaster Management, Government of Haryana, by issuing the impugned letters containing clarificatory instructions and directions.

8. The second limb of the submissions was that the statutory notifications dated 03.01.2011 were issued in exercise of the powers conferred under the statute and have neither been withdrawn nor amended under the relevant statutory provisions. The said notifications, therefore, continue to hold the field, and the impugned clarificatory instructions cannot prevail over the statutory notifications.

9. The third and final submission was that, in pursuance of the benefit extended to the farmers and on the strength of the exemption certificates issued by the competent revenue authorities in furtherance of the assurance held out by the State Government, the farmers purchased agricultural land and executed sale deeds without payment of stamp duty

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and registration fee. Therefore, the said benefit cannot now be withdrawn with retrospective effect by way of the impugned clarificatory instructions.

SUBMISSIONS OF LEARNED STATE COUNSEL

10. The submissions advanced on behalf of the petitioners were stoutly controverted by Mr. Vivek Chauhan, Addl. A.G., Haryana, and Mr. Gaurav Jindal, Addl. A.G., Haryana, who jointly advanced arguments on behalf of the respondent-State. A separate written statement was also filed on behalf of respondents No.1 and 2 (in CWP-21126-2021).

11. It was argued that the impugned letters are merely clarificatory in nature and contain instructions specifying the applicability of the provisions of the R&R Policy in cases where awards have been passed after the commencement of the Act of 2013. Since the Act of 1894 stood repealed by virtue of Section 114 of the Act of 2013, all rules, instructions and policies, if any, issued under the repealed enactment also stood automatically repealed. Accordingly, the impugned letters merely clarify the position in this regard and are in consonance with Section 24(1)(a) of the Act of 2013, which provides that, in cases where an award under Section 11 of the erstwhile Act of 1894 has not been made, although proceedings under Sections 4 and 6 of the said Act were initiated before 01.01.2014, the provisions of Sections 26 to 30 of the Act of 2013 shall apply for the determination of compensation.

12. It was further argued that the R&R Policy was notified to grant additional benefits to landowners whose land was compulsorily acquired. However, the Act of 2013 contains a complete Chapter V

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relating to the rehabilitation and resettlement award, which contemplates the passing of two awards, i.e. an award for rehabilitation and resettlement and an award for compensation.

13. Learned State counsel also sought to impress upon this Court that the total compensation payable under the Act of 2013 shall be twice the market value in the case of urban land, whereas in the case of rural land, it may vary from 2.5 to 4 times the market value, depending upon the distance from the outer limits of the urban areas. Therefore, the Act of 2013 is a comprehensive enactment, providing for fair compensation over and above the market value of the land, along with rehabilitation and resettlement of the affected landowners. Consequently, upon the coming into force of the Act of 2013, the R&R Policy, which had been issued only for the benefit of landowners whose land was compulsorily acquired under the Act of 1894, under which the statutory scheme was less accommodative in respect of compensation and rehabilitation, stood automatically repealed.

ANALYSIS OF THE RIVAL CONTENTIONS AND CONCLUSION THEREON

14. Having considered the rival contentions and upon a studied survey of the material on record, it is deemed imperative to first examine the legal character of the governing instruments, *viz*. the R&R Policy, the statutory notifications dated 03.01.2011 and the impugned letters containing clarificatory instructions and directions.

15. The central legal question is whether the R&R Policy derives its legal force from the Act of 1894 or constitutes an independent executive

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policy granting additional benefits to landowners whose land was compulsorily acquired under the Act of 1894. This distinction assumes significance, as it determines the source of the right, the enforceability of the benefits and the consequences flowing from the repeal of the Act of 1894.

16. The preamble to the R&R Policy recognises that the compensation payable under the Act of 1894 may not be adequate and the alienation of landowners from their source of livelihood could be a painful process, notwithstanding the payment of compensation in accordance with law. With a view to ensuring that the landloser farmers continue to engage in agricultural activities and invest in alternate agricultural land within the State of Haryana, thereby enabling them to re-establish their means of livelihood and continue with their agricultural profession, the R&R Policy was formulated. The R&R Policy, in fact, introduced "certain additional benefits over and above the one-time compensation paid in accordance with law, so as to provide for alternate means of sustenance for the landowners and other landless persons/artisans dependent on the agricultural land being acquired for non-agricultural purposes". The preamble, strategy and approach of the R&R Policy are extracted verbatim hereinafter, whereas its objects and salient features are culled out as under:-

> ***"A. Preamble****:*
>
> *As a welfare state, the Government of Haryana recognises that acquisition of land under the statute and the alienation of landowners from their source of livelihood could be a painful process, notwithstanding the payment of compensation for the same as per law. Therefore it intends to minimise this pain of the affected persons through a set of policy initiatives that include (a)*

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payment of market value as compensation of land to the landowners with the revision and fine-tuning of minimum floor rates in respect of land situated in different parts of the state; (b) introduction of a special incentive for reducing litigation qua the compensation amount; (c) revision of the rates of Annuity payable for a period of 33 years as a social security benefit for the landowners; and (d) review and introduction of certain additional benefits over and above the one-time compensation paid in accordance with the law so as to provide for alternate means of sustenance for the landowners and other landless persons/artisans who are dependent on the agricultural land being acquired for non-agricultural purposes.

B. Strategy and Approach:

The objectives set out in the preamble of this Policy are sought to be achieved through the following approach:

1. Undertake revision of the minimum floor rates of land as contained in the Notification dated 6th April 2007 for different parts of the state, and further fine-tune the same with introduction of a larger number of categories;

2. Introduction of a 'No Litigation Incentive' for such of the landowners who opt to accept the compensation award with a view to containing litigation on this account;

3. Revision of the basic rates of 'Annuity' and the annual increase to make it more meaningful as a means of social security for the landowners;

4. Recognising two broad categories of infrastructure projects for acquisition of land and treatment of benefits to the landowners based on the feasibility thereof;

5. Making arrangements for professional advice to the landowners for prudent investment of the compensation amount with various options;

6. Addressing the concerns of such landless persons and artisans in a village community whose source of livelihood is dependent upon the agricultural operations in respect of the acquired land."

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> ***"Objects and Salient Features:***
>
> *(a) To compensate farm landowners, beyond the ordinary compensation payable for the acquisition. This was an attempt by the policy makers to have an additional assistance beyond compensation already provided in Land Acquisition Act.*
>
> *(b) To further reinforce farm landowners to invest in alternative agricultural land within the state, and keep pursuing farming, for economic and financial continuity of the State as well as the one being compensated.*
>
> *(c) To reduce transaction cost, the burden of stamp duty and registration fee, when using the compensation amount to purchase alternative farm land.*
>
> *(d) To help landowners re-establish their livelihoods after State sanctioned compulsory acquisition."*

17. The aforesaid provisions strongly support the interpretation that the benefits under the R&R Policy were intended to supplement the statutory compensation rather than constitute a part of the compensation mechanism under the Act of 1894. The Policy provides for additional benefits, *viz.* revision of floor rates of land for determining compensation; introduction of incentive for "No Litigation"; revision of rates and features of the annuity scheme; allotment of residential plots in cases where a self-occupied residential house is acquired for unavoidable reasons; categorisation of land acquisition cases; allotment of commercial/industrial sites; and exemption from stamp duty and registration charges in respect of the purchase of alternate agricultural land.

18. Upon a minute examination of the R&R Policy, this Court is unable to discern that it derives its statutory force from the Act of 1894. The Act of 1894 and the R&R Policy operate in distinct fields. While the

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statutory framework of the Act of 1894 governed compulsory acquisition of land and the payment of compensation therefor, the R&R Policy was formulated in view of the inadequate rehabilitation contemplated under the Act of 1894 and prescribes additional benefits for eligible landowners, subject to the terms and conditions stipulated therein. Even if the Policy was notified through a Gazette notification upon approval by the Cabinet, no statutory presumption arises that it was issued under the Act of 1894. Consequently, the repeal of the Act of 1894 by virtue of Section 114 of the Act of 2013 would not, *ipso facto*, nullify the executive R&R Policy.

19. The turn now comes to analyse the legal character of the statutory notifications dated 03.01.2011. It is significant to note that Clause 13 of the R&R Policy expressly recognised that an administrative policy alone could not alter the statutory liability to pay stamp duty, and stated that the Revenue and Disaster Management Department would separately issue necessary orders/notifications to grant exemption from stamp duty. The State Government subsequently gave effect to this requirement by issuing the Gazette notifications dated 03.01.2011. Reiteratively, by virtue of the first notification, issued in exercise of the powers conferred under Sections 78 and 79 of the Registration Act, a proviso was added to Article 1 of the Table of Registration Fees in Appendix 1 to the Haryana Registration Manual, thereby exempting from payment of registration fee the sale deeds executed by farmers whose land has been acquired by the Government of Haryana for a public purpose and who purchase agricultural land within the State of Haryana within a period of two years from the date of receipt of compensation for the

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acquired land, subject to the conditions enumerated therein. Likewise, by virtue of the second notification, issued in exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Stamp Act, the duty payable in respect of such sale deeds was remitted with effect from 07.09.2010, subject to the conditions stipulated therein. The said statutory notifications established the following conditions for claiming the exemption.

> *"(i) The beneficiary must be a farmer whose land was acquired by the Haryana Government for a public purpose.*
> *(ii) The farmer must purchase alternate agricultural land within the State of Haryana within two years of receiving compensation.*
> *(iii) The stamp duty remittance is capped at the amount of compensation received, including statutory interest for delayed payment, with any excess purchase value subject to standard stamp duty.*
> *(iv) The farmer must obtain an official certificate from the concerned Land Acquisition Collector confirming the land acquisition and compensation amount, and present this certificate to the registering authority during deed execution."*

20. In the event the aforesaid conditions are fulfilled, the landowner shall be entitled to exemption from the payment of stamp duty as well as registration charges. It is also crucial to note that the competent statutory authority has, thus far, neither amended nor withdrawn the relaxation enshrined in the statutory notifications dated 03.01.2011. Consequently, this Court has no hesitation in holding that the said statutory notifications continue to hold the field and retain their legal force.

21. The question that now falls for consideration is whether the

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efficacy of the statutory notifications (*supra*) can be nullified by the issuance of the impugned letters, which are clarificatory in nature. For this purpose, it is necessary to understand the legal character of the impugned letters.

22. There is no dispute that the impugned letters were not issued under any statutory provision. The impugned administrative letters suffer from several constitutional and executive infirmities. First of all, the letters were neither framed nor issued in the name of the Governor of Haryana, thereby failing to satisfy the mandatory constitutional requirement under Article 166 of the Constitution of India. Article 166(1) mandates that all executive action of the Government of a State shall be expressed to be taken in the name of the Governor. It is a foundational canon of administrative law, codified under Section 21 of the General Clauses Act, 1897, and reinforced by Article 166 of the Constitution, that an executive decision formulated by the Council of Ministers and published in Gazette notification can only be amended, modified, or rescinded through an act of equal legal solemnity. A benefit created by a Cabinet decision and promulgated through an Official Gazette notification cannot be curtailed, diluted, or wiped away by an administrative memo or departmental clarification issued under the signature of Additional Chief Secretary. If the State Government seeks to roll back or alter the remit so granted, it must do so strictly by amending or rescinding the parent policy itself through a fresh Cabinet decision and corresponding Gazette notification. In the absence of such a formal statutory rollback, the impugned letters remain legally ineffective, and incapable of overriding

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the statutory notifications dated 03.01.2011.

23. Another aspect is that the impugned letters were also not published in the Haryana Government Gazette, which is a statutory prerequisite for any order modifying the rules framed under Section 9 of the Stamp Act or Sections 78 and 79 of the Registration Act. Crucially, the impugned letters neither cite nor invoke any statutory rule-making authority. Instead, they function as internal executive directives, issuing administrative instructions to the field officers.

24. The executive power is co-extensive with legislative competence, but remains subordinate to statutory law. Where a field is unoccupied by statute, the executive may issue administrative instructions. However, once a statutory notification has been issued under a legislative enactment, as in the instant case by invoking the appropriate provisions of the Stamp Act and the Registration Act, the executive cannot alter or override such statutory notification through an administrative letter (purportedly clarificatory in nature). In view of the doctrine of executive subservience, all executive instructions must remain subservient to statutory rules and delegated legislation. The impugned executive letters, issued in exercise of administrative powers, cannot restrict the rights created under the statutory notifications.

25. The central fallacy in the contention of the State lies in its fundamental misconstruction of the legal source and character of the benefits conferred under the R&R Policy. The fiscal remissions, specifically the exemption from stamp duty and registration fees upon the purchase of alternate agricultural land, do not draw their legal efficacy

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from the procedural provisions of the Act of 1894 or the Act of 2013. The land acquisition statutes operate merely as the factual trigger and condition precedent for identifying eligible displaced landowners. The substantive legal authority conferring these exemptions stems independently from Section 9(1)(a) of the Stamp Act, and Sections 78 and 79 of the Registration Act.

26. There is yet another angle from which the legality and validity of the impugned letters requires examination. By exercising the powers conferred under Section 9 of the Stamp Act, one of the statutory notifications dated 03.01.2011 was issued, whereby the duty was remitted. In order to adjudicate the question as to whether Section 9 of the Stamp Act empowers the State Government to withdraw such remission retrospectively, it is imperative to examine sub-section (1) of Section 9, which is extracted hereunder:-

> *"**9. Power to reduce, remit or compound duties.**–*
> *(1) The Government may, by rule or order published in the Official Gazette,*
> *(a) reduce or remit, whether prospectively or retrospectively, in the whole or any part of the territories under its administration, the duties with which any instruments or any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable,*
>
> *Proviso applicable to Punjab & Haryana*
>
> *Provided that with respect to instruments which are chargeable with duty under Schedule I-A, [[Schedule 1-B] and Schedule 1-C] such reduction or remission may, by notification be granted by the State Government, and*

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> *(b) provide for the composition or consolidation of duties of policies of insurance and in the case of issues by any incorporated company or other body corporate or of transfers (where there is a single transferee, whether incorporated or not) of debentures, bonds or other marketable securities."*

27. A perusal of the aforesaid provision reveals that it does not expressly empower the State Government to withdraw an existing remission retrospectively. The power to grant retrospective remission is not equivalent to the power to withdraw an existing remission retrospectively. There is no dispute that the State Government possesses the power to rescind a remission already granted by resorting to the appropriate legal mechanism, however, such power does not automatically include the power to rescind it retrospectively. Any decision withdrawing a remission takes effect from the date of its notification. Consequently, the impugned letters, giving power for retrospective withdrawal of the remission, are beyond the scope of Section 9 of the Stamp Act.

28. In ***"Union of India and others vs. M/s G.S. Chatha Rice Mills and another", 2021(2) SCC 209,*** the Hon'ble Supreme Court held that executive circulars cannot operate retrospectively so as to impose fiscal burdens or alter vested rights. The relevant paragraphs are extracted hereunder:-

> *64. Parliament and the state legislatures are entrusted with the power to enact legislation under Articles 245 and 246 of the Constitution. Parliament and the state legislatures possess the plenary power to enact legislation, with prospective and retrospective effect, subject to due observance of constitutional requirements. A notification issued by the government pursuant to*

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the conferment of statutory power is distinct from an act of the legislature. Administrative notifications, even when they are issued in pursuance of an enabling statutory framework, are subject to the statute. Delegated legislation does not lose its character even when it has the same force and effect as if it is contained in the statute. This is a settled position of law. In a decision which was rendered in 1961 by a Constitution Bench of this Court in Chief Inspector of Mines v. Lala Karam Chand Thapar, AIR 1961 Supreme Court 838, the principle of law was formulated in the following terms:

> *"20. The true position appears to be that the rules and regulations do not lose their character as rules and regulations, even though they are to be of the same effect as if contained in the Act. They continue to be rules subordinate to the Act, and though for certain purposes, including the purpose of construction, they are to be treated as if contained in the Act, their true nature as subordinate rule is not lost ."*

In K I Shepard v. Union of India, (1987) 4 SCC 431, a two judge Bench of this Court held that the power to frame a scheme under section 45 of the Banking Regulation Act 1949 was not legislative in character but an administrative function. This Court observed:

> *"9 .But is the scheme-making process legislative? Power has been conferred on the RBI in certain situations to take steps for applying to the Central Government for an order of moratorium and during the period of moratorium to propose either reconstruction or amalgamation of the banking company. A scheme for the purposes contemplated has to be framed by RBI and placed before the Central Government for sanction. Power has been vested in the Central Government in terms of what is ordinarily known as a Henry VIII clause for making orders for removal of difficulties. Section 45(11) requires that copies of the schemes as also such orders made by the Central Government are to be placed before both Houses of*

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Parliament. We do not think this requirement makes the exercise in regard to schemes a legislative process."

The above decision was distinguished in New Bank of India Employees' Union v. Union of India, (1996) 8 SCC 407 ["New Bank of India"] where the court held that a scheme framed under Section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act 1980 stands on a distinct footing of being a legislative and not an administrative function. The court held that the question was not of much relevance in view of its conclusions on the main issues presented for decision. Yet, it considered the question and laid emphasis on the authority entrusted to Parliament to consider, within 30 days, to agree/modify/arrive at any decision with regards to the scheme, only thereafter was the scheme was to have effect. These requirements, qualitatively distinguished from a requirement of mere `laying' under section 45 of the Banking Regulation Act 1949, were pivotal in the court's view that a scheme under the 1980 Act has a legislative character. Mr Natraj sought to emphasize a similar argument, by placing reliance on the provisions of sub-sections (3) and (4) of Section 7 which are made applicable by reason of sub-section (2) of section 8A. However, in the absence of a sine qua non for parliamentary sanction before the notification is enforceable, the decision of New Bank of India provides little anchor. For the purpose of the present decision the point which needs emphasis is that in empowering the Central Government to exercise power under Section 8A of the Customs Tariff Act, Parliament has not either expressly or by necessary implication indicated that a notification once issued will have force and effect anterior in time. The provisions of sub-sections (3) and (4) of Section 7 of the Customs Tariff Act bring to bear legislative oversight and supervision over the power which is entrusted to the Central Government under Section 8A. That however does not lead to the inference that a notification under Section 8A has retrospective effect. Plainly, a notification enhancing the rate of duty under Section 8A has prospective effect.

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A rule framed by the delegate of the legislature does not have retrospective effect unless the statutory provision under which it is framed allows retrospectivity either by the use of specific words to that effect or by necessary implication. In Hukum Chand v. Union of India, (1972) 2 SCC 601, a three judge Bench of this Court held that:

> *"8 .The extent and amplitude of the rule-making power would depend upon and be governed by the language of the section. If a particular rule were not to fall within the ambit and purview of the section, the Central Government in such an event would have no power to make that rule. Likewise, if there was nothing in the language of Section 40 to empower the Central Government either expressly or by necessary implication, to make a rule retroactively, the Central Government would be acting in excess of its power if it gave retrospective effect to any rule. The underlying principle is that unlike Sovereign Legislature which has power to enact laws with retrospective operation, authority vested with the power of making subordinate legislation has to act within the limits of its power and cannot transgress the same. The initial difference between subordinate legislation and the statute laws lies in the fact that a subordinate law-making body is bound by the terms of its delegated or derived authority and that Court of law, as a general rule, will not give effect to the rules, thus made, unless satisfied that all the conditions precedent to the validity of the rules have been fulfilled." (emphasis supplied)*

65. The distinction between the plenary power which is entrusted to Parliament and the state legislatures to enact legislation with both prospective and retrospective effect, and the power entrusted to a delegate of the legislature to frame subordinate legislation has been maintained in a consistent line of precedent of this Court. In Regional Transport Officer, Chittoor v. Associated Transport Madras (P), (1980) 4 SCC 597, Justice V.R. Krishna

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Iyer speaking for a two judge Bench of this Court with his characteristic eloquence observed:

> *"4. The legislature has no doubt a plenary power in the matter of enactment of statutes and can itself make retrospective laws subject, of course, to the constitutional limitations. But it is trite law that a delegate cannot exercise the same power unless there is special conferment thereof to be spelled out from the express words of the delegation or by compelling implication. In the present case the power under Section 4(1) does not indicate either alternative ."*

The Court held that the fact that the rules had been framed in pursuance of a resolution passed by the legislature or that they have to be placed on the table of the legislative body would not lead to an inference that the legislature had authorized the framing of subordinate legislation with retrospective effect:

> *"4 .The mere fact that the rules framed had to be placed on the table of the legislature was not enough, in the absence of a wider power in the section, to enable the State Government to make retrospective rules. The whole purpose of laying on the table of the legislature the rules framed by the State Government is different and the effect of any one of the three alternative modes of so placing the rules has been explained by this Court in Hukam Chand v. Union of India [(1972) 2 SCC 601, 606 : (1973) 1 SCR 896, 902]."*

This precisely is the principle which applies in construing whether the power which is conferred by Section 8A of the Customs Tariff Act is retrospective. The provisions of sub-sections (3) and (4) of Section 7, which are made applicable by sub-section (2) of Section 8A, are to ensure Parliamentary oversight. But that does not enable the Central Government to exercise the power under section 8A with retrospective effect.

In Federation of Indian Minerals Industries v. Union of India, (2017) 16 SCC 186, a three judge Bench of this Court formulated

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the principles on the subject. Justice Madan B Lokur observed that the power to frame subordinate legislation is not retrospective unless it is authorized expressly or by necessary implication by the parent statute. The Court observed:

> *"26 .The relevant principles are:*
>
> *(i) The Central Government or the State Government (or any other authority) cannot make a subordinate legislation having retrospective effect unless the parent statute, expressly or by necessary implication, authorises it to do so. [Hukam Chand v. Union of India [Hukam Chand v. Union of India, (1972) 2 SCC 601] and Mahabir Vegetable Oils (P) Ltd. v. State of Haryana [Mahabir Vegetable Oils (P) Ltd. v. State of Haryana, (2006) 3 SCC 620].*
>
> *(ii) Delegated legislation is ordinarily prospective in nature and a right or a liability created for the first time cannot be given retrospective effect. (Panchi Devi v. State of Rajasthan [Panchi Devi v. State of Rajasthan, (2009) 2 SCC 589 : (2009) 1 SCC (L&S) 408])*
>
> *(iii) As regards a subordinate legislation concerning a fiscal statute, it would not be proper to hold that in the absence of an express provision a delegated authority can impose a tax or a fee. There is no scope or any room for intendment in respect of a compulsory exaction from a citizen. [Ahmedabad Urban Dev. Authority v. Sharadkumar Jayantikumar Pasawalla [Ahmedabad Urban Dev. Authority v. Sharadkumar Jayantikumar Pasawalla, (1992) 3 SCC 285] and State of Rajasthan v. Basant Agrotech (India) Ltd. [State of Rajasthan v. Basant Agrotech (India) Ltd., (2013) 15 SCC 1]"*

The judgment of Justice Dipak Misra (as he then was) speaking for a two judge Bench decision in State of Rajasthan v. Basant Agrotech (India) Ltd., (2013) 15 SCC 1 adopts the same position."

29. Even Section 47-A(3) of the Stamp Act, as relied upon by learned State counsel, does not empower the statutory authority to

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retrospectively withdraw the remittance of duty. This provision operates in a totally different field. It enables the Collector to, *suo motu* or on receipt of reference from the Inspector-General of Registration or the Registrar of concerned district, call for and examine the instrument for the purpose of satisfying himself as to the correctness of its market value and the duty payable thereon, but within the time limit of three years from the date of its registration. It does not confer any power to the authority concerned to retrospectively withdraw the already granted remittance. The Collector, under this provision, has to ascertain the market value or the duty payable on the date when the instrument was registered. Therefore, the reliance upon Section 47-A(3) is highly misplaced.

30. Finally, this Court proceeds to examine the last submission advanced on behalf of the petitioners. The landowners whose land was acquired under the Act of 1894 and who were granted compensation under the Act of 2013 relied upon the statutory notifications dated 03.01.2011 and the exemption certificates issued by the competent revenue authorities, and accordingly altered their financial position by reinvesting the compensation amount in agricultural land. Had the impugned letters been in force at the relevant time, the landowners could have evaluated alternative asset classes for the purpose of investment.

31. The doctrine of legitimate expectation affords protection against retrospective impairment of rights. This doctrine, derived from Article 14 of the Constitution of India, protects citizens against arbitrary changes in executive policy that impair vested rights. While the State retains the authority to alter its stamp duty policy prospectively in the

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public interest, it cannot apply such policy changes retrospectively so as to penalise citizens who completed transactions under the earlier statutory regime. In the present cases, the sale deeds were executed and registered between the years 2014 and 2021, with the stamp duty remitted under valid exemption certificates. The transactions having been fully completed, vested legal rights came into existence. The impugned letters seek to introduce into the statutory notifications dated 03.01.2011 a restriction which does not exist in the text of the said notifications. The impugned administrative letters cannot operate retrospectively so as to impose fresh financial liabilities or invalidate executed statutory exemptions.

32. It is an established principle of administrative law that delegated rules and executive circulars operate prospectively, unless the enabling primary statute expressly authorises retrospective rule-making. Neither the Stamp Act nor the Registration Act confers retrospective circular-making authority on the executive. Gainful reference in this regard can be made to ***"The Income Tax Officer vs. M.C. Ponnoose and others", 1970 AIR Supreme Court 385,*** relevant paragraphs whereof read as under:-

> *"5. Now it is open to a sovereign legislature to enact laws which have retrospective operation. Even when the Parliament enacts retrospective laws such laws are-in the words of Willes, J. in Phillips v. Eyre, (1870)40 LJ QB 28 at p. 37-"no doubt prima facie of questionable policy, and contrary to the general principle that legislation by which the conduct of mankind is to be regulated ought, when introduced for the first time, to deal with future acts, and ought not to change the character of past*

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transactions carried on upon the faith of the then existing law." The courts will not, therefore, ascribed retrospectively to new laws affecting rights unless by express words or necessary implication it appears that such was the intention of the legislature. The Parliament can delegate its legislative power within the recognised limits. Where any rule or regulation is made by any person or authority to whom such powers have been delegated by the legislature it may or may not be possible to make the same so as to give retrospective operation. It will depend on the language employed in the statutory provision which may in express terms or by necessary implication empower the authority concerned to make a rule or regulation with retrospective effect. But where no such language is to be found it has been held by the Courts that the person or authority exercising subordinate legislative functions cannot make a rule, regulation or bye-law which can operate with retrospective effect : (See Subba Rao J., in Dr. Indramani Pyarelal Gupta v. W.R. Nathu, (1963)1 SCR 721 the majority not having expressed any different opinion on the point; Modi Food Products Ltd. v. Commr. of Sales Tax, U.P., AIR 1956 Allahabad 35; India Sugar Refineries Ltd. v. State of Mysore, AIR 1960 Mysore 326 and General S. Shivdev Singh v. State of Punjab, (1959)61 Pun LR 514).”

FINAL ORDER

33. As a consequence of the foregoing discussion, this Court has no hesitation in holding that the impugned letters dated 23.10.2019 and 19.04.2021 do not withstand judicial scrutiny and are, accordingly, set aside. As a natural corollary thereof, any notices issued under Section 47-A of the Stamp Act, as well as any subsequent orders passed by the Collector or the Commissioner, relying upon the impugned letters, shall also stand set aside.

34. All the writ petitions stand disposed of in the aforesaid terms.

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35. Pending applications also stand disposed of accordingly.

36. A photocopy of this order be placed on the file of each connected case.

(KULDEEP TIWARI)
JUDGE

October 31, 2026
devinder

Whether speaking/reasoned : Yes/No
Whether Reportable : Yes/No

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