Reportable

2026 INSC 1291

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

Civil Appeal Nos. 2521-2523 of 2026

The Executive Engineer and Administrative Officer … Appellant

versus

Kottaisamy and others etc. … Respondents

J U D G M E N T

SANJAY KUMAR, J

1. The issue that arises for consideration in these appeals is as to the interpretation of Section 4(1) of the Land Acquisition Act, 1894[1], as amended by the Land Acquisition (Amendment) Act,1984 (68 of 1984), with effect from 24.09.1984, in the context of Section 23(1A) thereof, which was also inserted in the statute by the very same Act 68 of 1984.

2. Section 4(1), after amendment by Act 68 of 1984, read as under: -

> 'S. 4(1): Whenever it appears to the appropriate Government, that land in any locality is needed or is likely to be needed for any public purpose or for a company a notification to that effect shall be published in the Official Gazette and in two daily newspapers circulating in that locality of which at least one shall be in the regional language, and the Collector shall cause public notice of the substance of such notification to be given at convenient places in the said locality the last of the dates of such publication and the giving of such public notice, being hereinafter referred to as the date of the publication of the notification.'

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Date: 2026.11.28 17:04:29 IST
Reason:

1 For brevity, 'Act of 1894'

The concluding portion of Section 4(1), extracted above, from the words : 'the last of the dates' ..... till the words ……. 'the publication of the notification' were inserted by Act 68 of 1984. Section 23(1A), which was also inserted by the very same Act 68 of 1984, read as under:

> 'S.23(1A): In addition to the market value of the land, as above provided, the Court shall in every case award an amount calculated at the rate of twelve per centum per annum on such market value for the period commencing on and from the date of the publication of the notification under section 4, sub-section (1), in respect of such land to the date of the award of the Collector or the date of taking possession of the land, whichever is earlier.
> *Explanation*.—…..'

3. In terms of the amended Section 4(1), the notification thereunder needs to be placed in the public domain by publication in three modes. Firstly, the notification shall be published in the Official Gazette. The second mode is by way of publication thereof in two daily newspapers, which circulate in the locality where the land to be acquired is situated and one of such newspapers should be in the regional language prevalent in that area. The third mode is that the Collector should cause public notice of the substance of the notification at convenient places in such locality. As per the concluding portion inserted in Section 4(1) by Act 68 of 1984, the last of the dates of such publication out of the three modes is to be treated as the date of publication of the notification. The issue, presently, is whether the amount calculated @ 12% p.a. under Section 23(1A) on the market value is payable from the first or the second or the third date of publication of the notification under Section 4(1).

4. By judgment dated 10.07.2019 passed in CRP (MD) No. 70 of 2019 and Review Application (MD) Nos. 195 and 196 of 2018, a learned Judge of the Madurai Bench of the Madras High Court relied on ***Kolkata Metropolitan Development Authority vs. Gobinda Chandra Makal and another***[2] and held that the relevant date in the cases on hand for the purposes of Section 23(1A) would be the first date of publication out of the three modes prescribed in Section 4(1), that is, the date of publication of the notification in the Official Gazette, i.e., 16.03.1994, and not the last date of publication, in terms of causing public notice of the substance of the notification in the locality, i.e., 05.04.1994. Validity of this conclusion is questioned by the Tamil Nadu Housing Board, the beneficiary of the acquisition, through its Executive Engineer-cum-Administrative Officer.

5. Notably, the decision of this Court in ***Kolkata Metropolitan Development Authority*** (*supra*) was not to be adopted blindly, as that decision turned upon a particular provision of the Act of 1894 and the *ratio decidendi* thereof was not to be applied across the board to all provisions in the Act of 1894. The issue in that case was as to the date of publication of the notification under Section 4(1) of the Act of 1894 in the context of Section 23(1) thereof. Section 23(1) deals with matters to be considered while determining compensation. It states to the effect that, while determining the compensation to be awarded for the land acquired,

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2 (2011) 9 SCC 207

amongst other things, the Court shall take into consideration the market value of the land as on the date of publication of the notification under Section 4(1). It is in this context that the question arose as to which of the three dates of the publication of the notification under Section 4(1), out of the prescribed three modes, should be taken into consideration for determining the market value of the acquired land. This Court observed that one of the principles for determining the market value under Section 23(1) is that the rise in market value after publication of the notification under Section 4(1) should not be taken into account for such purpose. This Court noted that, if the deeming definition of 'publication of the notification' in the amended Section 4(1) is imported as the meaning of the said words in the first clause of Section 23(1), it would lead to anomalous results as owners of the lands which are the subject matter of the notification and of neighbouring lands would come to know about the proposed acquisition on the date of publication in the Gazette or in the newspapers and if the giving of the public notice of the substance of the notification is delayed by two or three months, there may be several sale transactions in regard to nearby lands during that period, showing a spurt or hike in value in view of the development contemplated on account of the acquisition. Therefore, this Court held that the words, 'publication of the notification' in Section 23(1) in relation to the first clause should not be construed as referring to the last of the dates of the publication by public

notice as the landowners could then legitimately claim that the sales which took place till that date should be taken into account for the purpose of determination of the compensation, leading to disastrous results.

6. This Court, therefore, affirmed that the same words used in different parts of a statute, though they should normally bear the same meaning, but depending upon the context, the same words used in different places of a statute may also have different meanings. It was observed that the use of the words 'publication of the notification' in Sections 4(1) and 6, on the one hand, and in Section 23(1), on the other, was a classic example where the same words have different meanings in different provisions of the same enactment. It was concluded that the context in which the words are used in Sections 4(1) and 6 and the context in which the same words are used in Section 23(1) are completely different.

7. The above decision makes it abundantly clear that the observations therein were made in the context of Section 23(1) alone and not in the context of Section 23(1A). Further, this Court also made it clear that the same words may have different meanings in the context of other provisions in the same statute. Therefore, it was necessary for the learned Judge to consider the contextual scheme of Section 23(1A) before blindly applying the first date, i.e., the date of publication in the Official Gazette.

8. In this regard, the foundation underlying the insertion of Section 23(1A) in the Act of 1894 is of relevance. This aspect was dealt with by a

Constitution Bench in ***K.S. Paripoornan vs. State of Kerala and others***[3]. It was noted therein that the compensation determined under Section 23(1) of the Act of 1894 was the market value of the land in question as on the date of publication of the notification under Section 4(1) and the legislature had provided for a further sum, in every case, to be paid in addition to the market value of the land, in consideration of the compulsory nature of the acquisition. This additional sum, known as solatium, was provided for in Section 23(2). This Court went on to observe that it was found that there was considerable time lag between the date of publication of the notification under Section 4(1) and the date of the award of the Collector but the market value of the acquired land, however, remained frozen as on the date of the notification under Section 4(1). It was noted that, in order to relieve this hardship of persons interested in the land, that the legislature had introduced Section 23(1A) by way of Act 68 of 1984, which enjoined the grant, in every case, of a further amount in addition to the market value. It was observed that this amount was to be calculated @ 12% per annum on the market value for a specified period, viz., the period commencing from the date of publication of the notification under Section 4(1) and ending with the date of the award of the Collector or the date of taking possession of the land, whichever was earlier. Reference was also made to the debate in the Parliament on the issue and it was

3 (1994) 5 SCC 593

noted that the intention of the legislature in enacting Section 23(1A) was clear, that is, to give an additional amount to the deprived landowners in the proceedings which were pending before the Collector on 30.04.1982 and before the Reference Court on 24.09.1984, i.e., the date of commencement of Act 68 of 1984.

9. The above decision culls out in clear terms the objective underlying the insertion of Section 23(1A) in the Act of 1894. It was to ensure that the landowners were recompensed to the extent of being granted additional market value @ 12% from the date of publication of the notification under Section 4(1) up till the date of the Collector's award or the date of taking possession of the land, whichever was earlier. This payment was to alleviate the plight of the landowners who were deprived of their land but were not given any benefit despite the delay in completion of the proceedings. In that regard, we may note that such delay would commence only from the effective date of publication of the notification under Section 4(1), i.e., the date of publication by the last of the three modes prescribed in Section 4(1). It is this date which is crucial, be it for the purposes of Section 5A or Section 6 of the Act of 1894. The logic applied by this Court in ***Kolkata Development Authority*** (*supra*) in the context of Section 23(1), therefore, has no application to Section 23(1A).

10. This aspect of the matter was completely lost sight of by the learned Judge of the Madurai Bench of the Madras High Court. The impugned

judgment dated 10.07.2019, which held to the effect that for the purposes of Section 23(1A), the effective date of publication of the notification under Section 4(1) of the Act of 1894 would be the date of the first mode of publication, i.e., the publication in the Official Gazette, is accordingly set aside. We make it clear that, for the purposes of Section 23(1A) of the Act of 1894, the effective date of publication of the notification under Section 4(1) would be the date of publication by way of the third of the three modes prescribed in Section 4(1), that is, by causing of public notice of the substance of the notification at convenient places in the locality.

The appeals are allowed in the aforestated terms. Pending applications, if any shall stand disposed of.

Parties shall bear their respective costs.

....., J.
SANJAY KUMAR

....., J.
SANJEEV SACHDEVA

November 28, 2026
New Delhi.