## Case No. 174 of 2025

09.03.2026

Present : Shri Karan Gupta, Counsel for Appellant.
: Shri Mukesh Kumar, Counsel for Respondent, Excise Department.

1. Heard all the parties at length.

2. Counsel for Appellant submitted that the property of the Appellant at B-230, Okhla has not been attached by the E.D. and the Appellant has been denied the access of the said premises. He also contended that none of the share holders of the Appellant's company have been accused before any court by CBI or ED. He further contended that the application for license for the year 2024-25 has been rejected under Section 13 of Delhi Excise Act by the Excise Department without referring any clause or sub-Section of Section 13 of the Act. The rejection of the Appellants' company for the year 2024-25 will hamper any future application in this regard for the subsequent years also.

3. In rebuttal, the Counsel for Respondent, Excise Department submitted that the Enforcement Department has sealed premises No. B-230, Okhla and on the basis of the directions of the ED, and the Excise Department has denied the license to the Appellant Company on the ground of 'good moral character'. He further submitted that on the directions of this court on 15.12.2025, the Excise Department carried out inspection of the said premises and has submitted its report in the form of affidavit dated 16.01.2026 before this court. The Counsel for Respondent further brought the attention of this court towards Point No.8 of the affidavit and submitted that it is held by E.D that the mens-rea of Shri Sameer Mahandru is established as he created a façade of independent companies by bringing dummy/proxy share holder/directors to create a corporate veil.

4. In response to the above averments of the Excise Department, the Counsel for Appellant reiterated that none of their directors/share holders have been accused by the ED before any court. The Counsel further submitted that all the three entities namely M/s. Indospirit (Ground Floor), M/s. Indospirit (First Floor) & M/s. Indospirit Distribution Ltd. (Ground Floor) mentioned by the ED are sealed and there is no access to these entities and these premises are not related to the Appellant Company.

5. Both sides are directed to submit their written submissions in brief latest by 16.03.2026.

6. Accordingly, the case is reserved for pronouncement of order on 24.03.2026.

**Financial Commissioner**
**Delhi**

**Case No. 16 of 2026**

**Smt. Parmila**
**Vs.**
**Tehsildar, Kanganheri & Ors.**

09.03.2026

Present : Shri Sriom, Counsel for Petitioner.
: Shri Shyam Sunder, Counsel alongwith Shri Rakesh Kumar, Tehsildar for R-1.
: Shri G. K. Kaushik, Counsel for Private respondents.

1. The present revision petition has been filed under Section 187 of the Delhi Reforms Act,1954 against the order dated 05.07.2017 passed by respondent no.1, Tehsildar, Kanganheri, in respect of land bearing Khasra No.65//21 (4-16) situated in the revenue estate of Village Kangan Heri, Delhi.

2. Brief facts of the case are that the Petitioner claims to be a bona fide purchaser and is in physical possession of the land bearing Khasra No.65//21 (4-16) situated in the revenue estate of Village Kangan Heri, Delhi, having purchased it from Sh. Pranav Tripathi vide transfer documents dated 25.09.2024 for valid consideration. The title of the property traces back through a chain of documents whereby Sh. Pranav Tripathi had earlier purchased the land from Smt. Angoori Devi on 26.11.2012, who in turn had purchased the same through a registered Sale Deed dated 25.03.1996 executed by Late Sh. Dalip Singh. Possession of the land has continuously remained with successive purchasers since 1996.

3. Counsel for Petitioner further submitted that the predecessor in title, Sh. Pranav Tripathi, had developed the land by constructing a boundary wall and a room and remained in peaceful possession. However, when the Petitioner commenced renovation work in November 2025, certain persons claiming to be the legal heirs of Late Sh. Dalip Singh, including Sh. Rajesh, Sh. Mahesh, Sh. Rakesh Kumar, Sh. Mukesh Kumar and Sh. Shiva,

interfered with the possession of the Petitioner and relied upon mutation entries allegedly obtained fraudulently in their favour. Upon inquiry from the Tehsil, the Petitioner discovered that the said legal heirs had obtained mutation of the land by filing false affidavits and statements, wrongly asserting that Late Sh. Dalip Singh had never executed any sale deed in respect of the land, despite the existence of the registered sale deed dated 25.03.1996.

4. The Counsel for Petitioner submitted that the Revenue Authority lacked jurisdiction to initiate or continue proceedings under the Delhi Land Reforms Act, 1954 in respect of the said land and village Kangan Heri was declared a Low Density Residential Area (LDRA) pursuant to a Gazette Notification dated 18.06.2013 issued under the Master Plan of Delhi-2021.

5. Counsel for R-1, Tehsildar submitted that that the petitioner failed to approach the proper revenue authorities for mutation in time and the mutation was initially carried out based on the original recorded owners' names which is still in the revenue records after the sale.

6. From the facts of the case, it is noted that the land involved in the present case falls under Village Kangan Heri and Ministry of Urban Development (Delhi Division) vide notification No.S.O.1744E dated 18.06.2013 in exercise of powers conferred by sub-section (2) of Section 11-A of the Delhi Development Act, 1957 made modification in the Master Plan for Delhi-2021 and declared Low Density Residential Areas and Low Density Residential Plots were also allowed in villages falling in green belt. Village Kangan Heri figures in the annexure of aforesaid notification dated 18.06.2013 and was declared Low Density Residential Area. Consequently, the Revenue Courts cease to have jurisdiction in terms of orders of the Hon'ble High Court in WP(C) No.3502/2022 titled **Rajeev Shah (Deceased) through LR Gayatri Shah Vs. Government of NCT of Delhi & Ors.** and in WP(C) No.7159/2023 titled **Shweta Agarwal & Anr. Vs. Govt**

**of NCT of Delhi & Anr.** respectively have held that the villages which are notified as L.D.R.A. villages are no longer covered under the Delhi Land Reforms Act, 1954.

7. In view of the submissions made by the Counsel for Petitioner and documents on records, it is seen that appropriate legal remedy is available to the petitioner to approach the Dy. Commissioner or SDM/RA against the order of Tehsildar. Hence the same should be availed before Revision is invoked, more so when certain vital factual issues are also involved, which are interwoven with the legal issues at stake. Therefore, the ends of justice would be served if the case is remanded to concerned Dy. Commissioner to hear both parties and pass a speaking order. Both the parties may appear before the Dy. Commissioner on 16.03.2026. The Dy. Commissioner while considering the case, may keep in view the relevant judgements, specifically judgment dated 10.04.2023 passed by the Hon'ble High Court in WP(C) No.3502/2022 titled ***Rajeev Shah (Deceased) through LR Gayatri Shah Vs. Government of NCT of Delhi & Ors***.

8. Accordingly, the revision petition no.16/2026 titled "***Smt. Parmila Vs. Tehsildar Kangan Heri***" is disposed of.

9. File be consigned to record room after completion.

**(PRASHANT GOYAL)**
**Financial Commissioner**
**Delhi**

**Case No. 312 of 2024**

**Pardeep Kumar**
**Vs.**
**Satya Dev (Now Deceased) through LRs.**

09.03.2026

Present : Shri Deepak Khosla, Counsel for Petitioner.
: Shri Pradeep, Counsel for R-1 & R-2.

1. The present revision petition has been filed under Section 42 of the East Punjab Holdings (Consolidation and Prevention of Fragmentation) Act, 1948 seeking dismissal of the order dated 05.04.2023 passed by Settlement Officer.

2. Brief facts of the case are that the father of the Petitioner herein, Sh. Sube Singh, had purchased the land in Khasra Nos. 70/19, 21/1 and 22/2 in the year 1972, which fell within the extended abadi area of the village. During consolidation proceedings for the period 1996–1999, the petitioner applied for an industrial plot and was allotted Plot No.206 measuring 06 biswas in Khasra No.156, which was illegally withdrawn from the petitioner's khata and allotted to other persons without notice. The petitioner challenged this action before the Consolidation Officer, who declared the withdrawal illegal vide order dated 18.02.2014 and directed re-allotment of the plot to the petitioner. The deceased respondent had challenged the aforesaid order by filing an appeal before the SDM (Narela), who dismissed the same vide order dated 07.07.2021. The petitioner was given possession of the plot on 24.03.2014 and has been in continuous physical possession since then.

3. Further, aggrieved by the order dated 07.07.2021, the respondent filed review application before the Settlement Officer, which was allowed vide order dated 05.04.2023. Hence, the present revision petition has been filed on the ground that the review petition was time-barred and the review power is limited to clerical corrections only under the East Punjab Holdings (Consolidation & Prevention of

Fragmentation) Act, 1948 and the Settlement Officer had no authority to set aside the earlier order. The court below exceeded its jurisdiction and ignored the limited scope of review.

4. Counsel for R-1 & R-2 referred the judgement dated 08.01.2026 passed by the Hon'ble High Court in W.P. (C) 4876/2023 and contended that the Apex Court's judgement in Mohinder Singh Narain Singh case does not apply under the East Punjab Holdings (Consolidation and Prevention of Fragmentation) Act. He added that it is incorrect to say that review lies only in scenario of error apparent on the face of record, and it equally well lies when new evidence not produced earlier despite due diligence, comes to notice. The Court agrees.

5. Counsel for Petitioner contended that the Hon'ble High Court has not in any manner commented on the Mohinder Singh Judgement. The Hon'ble High Court only directed disposal of the pending representations by the Consolidation Officer. Counsel also argued that once land is urbanized, it ceases to be agricultural and hence the consolidation authorities lose their jurisdiction, since consolidation can only be undertaken for rural lands.

6. The appeal lies and this case involves correctness of factual issues before a suitable decision is made. Hence, keeping in view the submissions made by the Counsels for Petitioner and Respondents, the ends of justice would be served if the case is remanded to concerned Dy. Commissioner/Assistant Director to pass a reasoned and speaking order keeping in view the facts of the case and rulings of the Hon'ble Supreme Court in Civil Revision No.3828/2017 titled "Mohinder Singh (Dead) through LRs. and Anr. Vs. Narain Singh and Ors.". The Dy. Commissioner may also keep in view the matter pending before the Full Bench of Hon'ble High Court of Delhi regarding O.Ref.1/2024 titled "Court on its own motion Vs. Nemo".

7. Accordingly, the revision petition no.312/2024 titled "**Pardeep Kumar *Vs.* Satya Dev (Now Deceased) through LRs**" is disposed of.

8. File be consigned to record room after completion.

**(PRASHANT GOYAL)**
**Financial Commissioner**
**Delhi**

**Case No. 02 of 2026**

**Shri Mange Ram & Ors.**
**Vs.**
**Consolidation Officer /Tehsildar (Sannoth) & Ors.**

<u>09.03.2026</u>

Present : None for Petitioner.
: Kishore, Proxy Counsel for R-1 to R-3.
: Shri Vishweshwar Mishra, Counsel for Applicants (1/10).

1. None appeared for the Petitioner.

2. Counsel for Applicants submitted that a cost had already been imposed on the Petitioner for non-appearance and despite that Petitioner not appeared today.

3. It seems that the Petitioner is not keen to continue with the proceedings. Accordingly, the Revision Petition bearing no. 02/2026 titled ***Shri Mange Ram & Ors. Vs. Consolidation Officer/Tehsildar (Sannoth) & Ors.*** is dismissed for non-pursuance.

4. File be consigned to record room after completion.

**(PRASHANT GOYAL)**
**Financial Commissioner**
**Delhi**

**Case No. 17 of 2026**

**Vikas Bansal & Anr. Vs. C.O./Tehsildar (Bakoli)**

09.03.2026

Present : Shri S.S. Rana, Counsel for Petitioner.
: None for Respondent, C.O.

1. Counsel for Petitioner contended that consolidation proceedings in Village Bakoli, Delhi were carried out in 1996 under Section 21(1) of the East Punjab Holdings (Consolidation & Prevention of Fragmentation) Act, 1948. During consolidation, plots Khasra Nos. 81//248 (0-6), 81//247 (0-6) and 78//226 (2-11) were allotted in the joint khata of Yogesh s/o Amar Singh and his wife P-2/ Smt. Manisha (Haqdar No. 323), each having ½ share. Vide Resolution No.51 dated 27.01.1997, the joint khata was partitioned and Khasra Nos. 81//248 and 78//226 were exclusively allotted to P-2/ Smt. Manisha. P-2 transferred Khasra No. 81//248 (0-6) to Pradeep on 26.02.1999 through customary documents and registered GPA.

2. Counsel for Petitioner further contended that through a chain of transfers, P-1/Vikas Bansal purchased the plot on 24.11.2006 from Mahender Kumar Bansal, raised construction, and has been in continuous possession since then. Repartition proceedings were completed in 1997 and all statutory deductions were already made. Another plot Khasra No. 78//226 was sold by P-1 and Yogesh in 1999 through registered sale deed and mutation was sanctioned. Portions of Khasra No. 78//226 were later withdrawn and re-allotted by consolidation resolutions between 2003-2005. In December 2025, the petitioner learned that 06 biswa from Khasra No. 81//248 had been deducted during consignment of consolidation records in 2010. The record revealed that vide Resolution No. 181 dated 22.07.2010, 06 biswa was withdrawn without any notice or hearing to the petitioners. Petitioner further submitted that their possession for said property is continued and they even paying MCD charges as property tax due to property being industrial plot.

3. It is noted that the land involved in the present case falls under Village Bakoli. Ministry of Urban Development (Delhi Division) vide notification No.S.O.1744E dated 18.06.2013 in exercise of powers conferred by sub-section (2) of Section 11-A of the Delhi Development Act, 1957 made modification in the Master Plan for Delhi-2021 and declared Low Density Residential Areas and Low Density Residential Plots were also allowed in villages falling in green belt. Village Bakoli figures in the annexure of aforesaid notification dated 18.06.2013 and was declared Low Density Residential Area. Consequently, the Revenue Courts cease to have jurisdiction in terms of orders of the Hon'ble High Court in WP(C) No.3502/2022 titled **Rajeev Shah (Deceased) through LR Gayatri Shah Vs. Government of NCT of Delhi & Ors**. and in WP(C) No.7159/2023 titled **Shweta Agarwal & Anr. Vs. Govt of NCT of Delhi & Anr.** respectively have held that the villages which are notified as L.D.R.A. villages are no longer covered under the Delhi Land Reforms Act, 1954.

4. The ends of justice would be served if the matter is remanded back to the Settlement Officer with the direction to revisits the issue after hearing both the parties and see the grounds of withdrawal of land from Petitioners khata in the light of judgments cited above and pass a speaking order after giving ample opportunity to the Petitioner to present his case.

5. Accordingly, the revision petition bearing no. 17/2026 titled ***'Vikas Bansal & Anr. Vs. Consolidation Officer'*** disposed of in terms of the above.

6. File be consigned to record room after completion.

**(PRASHANT GOYAL)**
**Financial Commissioner**
**Delhi**

**Case No. 01 of 2026**

**Gindori Devi**
**Vs.**
**Consolidation Officer/ Tehsildar**

09.03.2026

Present : Ms. Vatsala Chauhan, Counsel for Petitioner.
: Shri Shyam Sundar, Counsel for Respondent, C.O. alongwith Shri Rakesh Kumar, C.O. in person.

1. Counsel for Petitioner primarily argued against the validity of a land deduction that purportedly occurred in 1984. Counsel asserted that Petitioner was a legal allottee during the consolidation period of 1974–1982, and that a subsequent entry in the revenue records (Khatoni) claiming a deduction of 5 Biswas is based on an "untraceable" order dated 06.03.1984 passed by the Consolidation Officer concerned. Counsel for Petitioner contended that no notice was ever served to the petitioner and the authorities have failed to produce the actual physical order dated 06.03.1984.

2. Counsel for Petitioner further contended that since the area remains under the jurisdiction of consolidation laws, this Court should exercise powers under Section 42 of East Punjab Holdings (Consolidation & Prevention of Fragmentation) Act, 1948 to restore the petitioner's original land holding or compel the production of the missing records.

3. Counsel for Respondent, C.O. stated that the said village Paprawat has since been urbanized on 16.05.2017 and petitioner has approached the court with an extreme delay. Counsel relied on the legal presumption of truth attached to revenue records under the Delhi Land Revenue Act, suggesting that the entry citing the 1984 order must be treated as valid until proven otherwise.

4. Counsel for Respondent, C.O. further stated that the land might have vested in the Gram Sabha or been part of an excess allotment that was corrected by the authorities. Counsel submitted that after the urbanization of the said village Paprawat, the revenue authorities cease to have any jurisdiction. Counsel further submitted that the revision petition filed by the petitioner does not lie before this Court and liable to be dismissed.

5. Keeping in view of the above arguments, this Court is of considered view that significant skepticism toward the department's "record not traceable" plea is not admissible and that file on which 06.03.1984 order was issued must have existed else, the entry in revenue record risks being viewed as fraudulent or legally unsustainable. Consequently, the matter is remanded to the Deputy Commissioner (DC) with the direction to get the records traced on which entry was done in the 06.03.1984 records. Responsibility may be fixed and vigilance inquiry, if need be, be conducted into missing records. He may thereafter direct the concerned C.O. to hear the parties and pass a speaking order in keeping with the directions of Hon'ble High Court order dated 02.09.2016. Petitioner is directed to appear before the Deputy Commissioner concerned on 20.03.2026 to present its case.

6. Accordingly, the revision petition bearing no. 01/2026 titled ***Gindori Devi Vs. Consolidation Officer/ Tehsildar*** is disposed of in terms of the above.

7. File be consigned to record room after completion.

**(PRASHANT GOYAL)**
**Financial Commissioner**
**Delhi**

**Case No. 13 of 2026**

**Praveen Kumar**
**Vs.**
**Consolidation Officer**

09.03.2026

Present : Shri Adamya Pal Singh, Counsel for Petitioner.
: None for Respondent, C.O.

1. Counsel for Petitioner contended that the petitioner is the rightful owner of 5 Bighas of land in respect of Khasra No. 106/367 in village Khera Kalan, as evidenced by a registered sale deed dated 29.06.2010. However, during the consolidation proceeding in Village Khera Kalan, the land area recorded in the new Khatauni was unilaterally reduced to 3 Bighas without any prior notice or explanation to the Petitioner. The Counsel further contended that this reduction constitutes a violation of natural justice as no specific order was served upon the petitioner justifying the deduction.

2. The Counsel stated that vide the notification dated 07.07.2025, the entire process in the village Khera Kalan was finally completed and closed and the petitioner's prayer regarding the missing 2 Bighas remains unresolved and requires judicial intervention to rectify what appears to be either a clerical error or an undocumented deduction.

3. None appeared for the Consolidation Officer concerned despite notice.

4. The rulings of the Hon'ble Supreme Court in Civil Revision No. 3828/2017 titled ***Mohinder Singh (Dead) through LRs and Another Vs. Narain Singh and Others*** do not provide for continued applicability of the Delhi Land Reforms Act, 1954 post urbanisation by the revenue courts. After the declaration of the land/village i.e. Khera Kalan as urbanised vide Notification dated 20.11.2019, the definition of the land which is derived from the Delhi Land Reforms Act is rendered non-est, since the Delhi Land Reforms Act itself goes.

5. Averting to the East Punjab Holdings (Consolidation and Prevention of Fragmentation) Act, 1948, the purpose of this Consolidation Act as mentioned in its preamble is "An Act to provide for the compulsory consolidation of agricultural holdings and for preventing the fragmentation of agricultural holdings in the State of Punjab and for the assignment or reservation of land for common purpose of the village". The entire outcome of the process of consolidation to achieve the purpose stated in the preamble to prepare a new record of rights in accordance with the Land Revenue Act as per Section 22 of the Consolidation Act.

6. The basic purpose of the Consolidation Act therefore is to prevent fragmentation of land and to ensure that the agricultural activity remains viable. The mother document on which the entire consolidation is based on, is the 'record of rights'. The record of rights in the Consolidation Act is as defined in Sections 6 and 22 of the East Punjab Holdings (Consolidation and Prevention of Fragmentation) Act, 1948 and takes its definition from the Punjab Land Revenue Act, 1887. In the case of GNCTD, the same Punjab Land Revenue Act, 1887 has been extended to Delhi through the aegis of Delhi Land Revenue Act, 1954.

7. As already explained above, once the Delhi Land Reforms Act and the Delhi Land Revenue Act cease to exist, post urbanisation notification under DMC Act, the consolidation proceedings, even if started before the said notification cannot continue since the land ceases to be rural. The 'record of rights' of land as legally defined and sanctified by the Delhi Land Reforms Act and the Delhi Land Revenue Act cannot continue after the notification and the said Revenue Acts cease to exist except for reference and record purposes. Therefore, once the applicability of Delhi Land Reforms Act, 1954 ceases as per the judgment of the Hon'ble Supreme Court of India, the revenue laws and as a logical extension, the consolidation law cannot continue to remain valid. Hence, the remedies for land

related disputes will lie not to revenue authorities but elsewhere.

8. In the light of all the foregoing, in the matter where the village already stood urbanised in 2019 would involve entering into an area where the revenue courts have no jurisdiction to enter. Therefore, the Hon'ble Supreme Court of India judgement in Mohinder Singh is applicable in the present case also.

9. The matter is accordingly remanded back to the concerned Tehsildar/Consolidation Officer to take into consideration all the above issues, including the judgement of Hon'ble Supreme Court and the case no. 77/2021 of Financial Commissioner dated 03.08.2023 and then pass a speaking and reasoned order. The C.O. may however await the decision of Full Bench of Delhi High Court which is currently deliberating on urbanisation issues. In case, the Petitioner is not satisfied with the decision of C.O., he is allowed to appeal to SDM/SO.

10. Accordingly, the revision petition bearing no. 13/2026 titled ***Praveen Kumar Vs. Consolidation Officer*** is disposed of in terms of the above.

11. File be consigned to record room after completion.

**(PRASHANT GOYAL)**
**Financial Commissioner**
**Delhi**

**Case No. 15 of 2026**

**Dayanand Dabas**
**Vs.**
**C.O./SDM & Anr.**

09.03.2026

Present : Shri Rishikesh, Counsel for Petitioner.
: Shri Sachin Dabas, Counsel for R-2.

1. Counsel for Petitioner contended that Petitioner was allotted specific plots No.144/127-128, 144/151-152, and 143/671 during a land consolidation process. However, the Petitioner received less land than what was legally due and a physical boundary marking (demarcation) was done in 2014, but it was stayed by the ADM because other parties were not present.

2. Counsel for Petitioner further contended that without the Petitioner's knowledge, authorities deducted 6 standard biswa of land from his plot no. 144/128 and gave it to another person. Subsequent surveys by private consultants and government staff revealed that an equivalent area of 6 standard biswa is available adjacent to plot No. 144/130.

3. Counsel for Petitioner main grievance is that despite multiple applications and a pending appeal before the Deputy Commissioner from 2021, the Petitioner has not received his full share of land. Petitioner alleged that his allotted land is currently encroached upon by R-2 herein and Ors.

4. Counsel for Petitioner prayed to expedite the Appeal by Speeding up the hearing of Appeal No. 08/DC/NW/2021 filed by R-2 herein, pending before DC and Order the authorities to allot the exact remaining share of land to complete the Petitioner's total area as per official records.

5. Counsel for R-2 did not have any counter to the arguments made by the Counsel for Petitioner.

6. Keeping in view of the above arguments, the core of the dispute involves an unauthorized deduction of 6 standard biswas of land from the Petitioner's Plot No. 144/128, which was allegedly transferred to a third party without the Petitioner's knowledge or consent. The Petitioner alleged that his rightful share of land is currently being encroached upon by Respondent No. 2 and others, further complicating the restoration of his property rights.

7. The matter is pending in the Court of Deputy Commissioner/A.D. and he is directed to hear both the sides and pass a reasoned speaking order keeping the Apex Court's observation regarding urbanization in mind.

8. Accordingly, the revision petition bearing no. 15/2026 titled ***Dayanand Dabas Vs. C.O./SDM & Anr.*** is disposed of in terms of the above.

9. File be consigned to record room after completion.

**(PRASHANT GOYAL)**
**Financial Commissioner**
**Delhi**