

13.03.2026

Present : Shri Alok Jain, Petitioner in person.
: Ms. Vasu Singh, Counsel alongwith Shri Shahid and Shri Jitender, Sr. Asstts, for R-1, RCS.
: Shri R. K. Savant, Administrator for R-2, Society.
: Shri N. S. Dalal alongwith Shri Mukul Agarwal, Counsel for R-3.

1. The case was fixed for orders today. However, while preparing the order need was felt necessary for certain clarifications, and therefore, further hearing in this matter was fixed for today.
2. Petitioner contended that the R-3 herein has systematically violated society's bylaws for decades by concealing multiple property holdings. He asserted that R-3 mentioned 3 properties, although he and his family own at least five properties in Delhi. He also owns a DDA flat and a property in Mehrauli, which were not revealed. The primary contention is that R-3 bought these properties in the names of his then-minor children, using his own bank accounts and this is a clear attempt to bypass the rules. Petitioner urged the court to treat this as a fresh inquiry into "fraud," arguing that the Respondent's long-term activities as a property dealer should disqualify him from membership under the Clause 5(i)(f) of the Society bylaws, which reads as under:

"directly or indirectly he does not deal in purchase or sale of houses or land for construction of houses either himself or through any of his dependents."

3. Counsel for R-3 submitted that the entire inquiry is legally flawed and an attempt to reopen matters that were settled decades ago. Counsel argued that the issue of property ownership had already been litigated and decided in his favour in 1991, with those findings upheld by the Hon'ble Supreme Court. The Counsel challenged the Financial Commissioner's jurisdiction to revisit these "findings of fact" characterizing the petitioner's claims as

a repetitive attempt to harass his client. The Counsel referred to the decision dated 10.02.2015 of the then Financial Commissioner in case No. 57/2014 whereby it was held that the powers under Section 133(c) of the DCS Act 2003 can be exercised by the RCS, the Arbitrator or Liquidation or a person entitled to Audit, inspect or inquire and the Tribunal. Therefore, the exercise of powers under Section 133 of DCS Act is beyond the jurisdiction of this Court.

4. In the light of above, it is observed that this Court is a revisional court and has to see only the illegality, if any, committed by a lower authority. However, the Hon'ble High Court vide order dated 10.01.2025 in WPC No. 13940/2024 titled **R. K. Aggarwal Vs. RCS & Ors.** in paras 9, 10, 11 and 12 which are reproduced thereunder:

9. *In such an eventuality, the Financial Commissioner should have been sensitive to the observations made by the Division Bench in paragraphs 20 and 21 of the order dated 24th February 2023, delivered in the writ petition referred to above.*
10. *Instead of deciding on its own, pursuant to the mandate of the aforesaid judicial authoritative pronouncement, it appears that the Financial Commissioner has remanded the matter back to the Registrar of Cooperative Societies for recording findings on facts.*
11. *It was expected of the revisional authority to examine the said issue on its own, instead of remitting the matter back to the Registrar, Cooperative Societies. If the impugned order is sustained, the net result would be multiplicity of proceedings, as the findings of the Registrar, Cooperative Societies could again be assailed and the parties hereto will be required to suffer another round of litigation.*
12. *Judicial discipline, in such an eventuality, warrants that it is for the Financial Commissioner to decide the matter on its own instead of remitting the same back to Registrar, Cooperative Societies.....".*

Accordingly, in deference to the observations of the Hon'ble High Court, this Court assumed the jurisdiction

and is seeking documents and information regarding the properties from R-3 herein.

5. The petitioner herein approached this Court against order of RCS whereby it was held that R-3 herein did not incur any disqualification from being a member of Society i.e. R-2. This Court vide order dated 28.04.2022 set aside the above order of RCS and it was also held that R-3 is disqualified in terms of Rule 20(1)(c)(i) of the DCS Rules 2007. Against the order of this Court, R-3 approached the Hon'ble High Court in WP(C) No. 7273/2022 which was disposed of vide order dated 24.02.2023 remanding the case to this Court. The relevant extract of the order are reproduced hereunder:

".....20.....We are of the considered opinion that in case the Financial Commissioner was of the view that the lack of details of independent sources of income of the spouse and major sons of Shri R.K. Aggarwal had not been put to any test or examination by the Registrar, Cooperative Societies, the matter should have been remanded back....."

Accordingly, the matter was again taken up by this Court in Case No. 62/2023 which was disposed of vide order dated 22.02.2024 whereby the matter was remanded to RCS for testing the independent sources of income of the wife of R.K. Aggarwal and his children for acquiring different properties in Delhi. However, the R-3 again approached the Hon'ble High Court against this order and the Hon'ble High Court vide order dated 08.10.2025 directed that- *Judicial discipline, in such an eventuality, warrants that it is for the Financial Commissioner to decide the matter on its own instead of remitting the same back to Registrar, Cooperative Societies.* Consequently, the matter is now being proceeded further.

6. Accordingly, for this court to decide the matter, details of all properties in name of R-3 and his family members, alongwith sources of funding thereof is quite relevant. The Counsel for R-3 agreed to submit the affidavit as directed by this Court regarding details of all properties in

his name or in the names of his children situated in Delhi, alongwith precise source of funding of each of them.

7. On query of this Court to RCS regarding bye-laws of the Society, Counsel for RCS clarified that the society is governed by the Bombay Cooperative Societies Act of 1925 and Delhi Cooperative Rules, 1950, noting that the eligibility criteria strictly prohibit a member or their dependents from owning other dwelling houses in Delhi at the time of joining as member of the society. Counsel for RCS further stated that the Court should observe whether these properties existed at that point of time when the membership to R-3 is given in 1968.
8. Keeping in view of the above arguments, Petitioner is directed to submit the details, if any, in his knowledge regarding the property details of R-3 as mentioned in para (2) above by the Petitioner alongwith source of income. Petitioner is directed to file the written submissions latest by 12.04.2026.
9. R-3 sought time to file the affidavit in this regard for which he requested at least four to six weeks. Request is allowed and R-3 is directed to file an affidavit containing the details of all the properties (both residential and commercial properties) in the name of R-3 or his family members (wife and children) alongwith source of income of the person in whose name the property stands and details of funding for procuring/purchasing the same latest by 12.04.2026.
10. Adj. to 23.04.2026 for arguments.


**Financial Commissioner
Delhi**

Case No. 25 of 2026

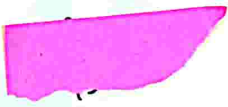
13.03.2026

Present : Shri Ravi Vashisht, Counsel for Petitioner(s).
: Ms. Vasu Singh, Counsel for Respondent, RCS.

1. Counsel for Petitioner filed the present revision petition under section 116 & 116(1) of Delhi Cooperative Societies Act, 2003 for order of inquiry for illegally including 3 non-members in voters list and members list on basis of falsification and tampering of society records by the Managing Committee. He alleged that MC had falsified and tempered the records in 2021-22 and self-elected itself in 2022 and 2025. Counsel for Petitioner prayed that all the three Managing Committees need to be penalized under section 118(5) of DCS Act, 2003, including debarring those members to participate in election for next 6 years under section 118(10) of the said Act.
2. Counsel for Petitioner contended that that there has been a serious misappropriation of funds and corruption within the society. He specifically alleged that three memberships (numbers 673, 674, and 675) were allocated without following the due process outlined in Rule 192 of the DCS Rules. Counsel for Petitioner further contended that this process requires notifying the vacancies in two national newspapers (Hindi and English), informing the Registrar, RCS within 15 days and posting the vacancies on the website.
3. On the query of the Court why the RCS has not passed any context of the formal complaint lodged by Petitioners, the Counsel for Respondent, RCS submitted that she has not yet had the opportunity

to fully review the petition or obtain specific details and comments from the department. She requested an opportunity to address this Court once she has received the necessary instructions and documents from the RCS department regarding the actions taken on the complaints. Furthermore, Counsel for RCS sought a copy of the revision petition for filing reply.

4. In view of the above submissions, Petitioner is directed to provide a copy of the petition to the Counsel for RCS. Accordingly, both the parties are directed to come prepared for arguments.
5. Adj. to 20.03.2026 for arguments.



**Financial Commissioner
Delhi**

Case No. 34 of 2026

13.03.2026

Present : Shri Nipun Arora, Counsel for Petitioner.
: Ms. Aanchal Sharan, Counsel for R-1, Bank.
(FILED VAKALATNAMA)
: Ms. Vasu Singh, Counsel for RCS.

1. Counsel for Petitioner filed this present revision petition under section 116 of the Delhi Cooperative Societies act, 2003 r/w Section 80 of the Delhi Cooperative Societies act, 1972 against the impugned order dated 27.11.2025 passed by the Assistant Registrar, RCS in execution case no. 556/ 92-93.
2. Counsel for Petitioner argued that the land in question is a public park that has been attached vide the Impugned Order by the RCS to satisfy a debt taken by R-2 to R-11 herein from the R-1, Cooperative Bank. He requested an immediate stay on the execution of the award. He emphasized that since the award was passed under the Cooperative Societies Act, the execution proceedings are currently before the RCS, which the Petitioner, MCD is challenging.
3. Counsel for R-1 requested for adjournment for filing reply. Request is allowed, with the direction to clarify the issue raised by this Court about applicability of Delhi Cooperative Societies Act and Rules when the Bank extended loan to non-members and on a private land. Section 57(1) of the DCS Act, 2003 clearly emphasizes that-

A cooperative Society shall not make a loan to any person other than a member. Provided that with the general or special sanction of the Registrar A cooperative society may make a loan to another cooperative society.

4. This Court is of considered view that RCS should be a necessary party in this case. Petitioner is directed to file amended memo of parties.

5. As an interim protection, stay is granted on execution proceedings till the next date of hearing.
6. Adj. to 20.03.2026 for arguments on the aspects of applicability of cooperative laws in this scenario.



Financial Commissioner
Delhi

S.No.	Case Nos.	Titled
1.	19 of 2026	Sadhna Somani Vs. Consolidation Officer (Khera Kalan)
2.	20 of 2026	Sandeep Kohli Vs. Consolidation Officer (Khera Kalan)
3.	21 of 2026	Manish Kohli Vs. Consolidation Officer (Khera Kalan)
4.	22 of 2026	Jai Bhagwan Jain Vs. Consolidation Officer (Khera Kalan)
5.	23 of 2026	Prem Parkash Vs. Consolidation Officer (Khera Kalan)
6.	24 of 2026	Jagdish Deegwal Vs. Consolidation Officer (Khera Kalan)

13.03.2026

Present : Shri Subhash Sehrawat, Counsel for Petitioner.
: Shri Yash Upadhyay, Jr. Assistant for Respondent, C.O.

1. In all the cases, the Counsel for Petitioners contended that the Petitioners filed revision petition under Section 42 of the East Punjab Holding (Consolidation & Prevention of Fragmentation) Act, 1948 against the impugned order dated 10.09.2025 passed by the Consolidation Officer, Khera Kalan, Delhi, on the applications dated 27.08.2025 submitted by the Petitioners herein to Consolidation Officer regarding re-examination of entry made by the then Settlement Officer/SDM (Alipur Sub Division) in their respective Khatahs. The C.O. vide common impugned order dated 10.09.2025 informed that the then Settlement Officer/SDM (Alipur Sub Division) scrutinized the consolidation records and found deficiencies in 204 khatahs (94 allotted without demand, excess plots allotted in 106 khatahs and 4 plots allotted to outsiders). Vide common impugned order dated 10.09.2025, the C.O. further stated that in compliance of directions dated 15.05.2025 passed by Hon'ble High Court of Delhi in CONT.CAS(C) 918/2021, the records of the consolidation proceedings have been consigned and updated in revenue records and the consolidation proceedings have already been completed in village Khera Kalan. Therefore, the Petitioners need to approach the appropriate forum for any legal recourse/remedy.

2. The Respondent, C.O. through its representative filed reply and as per reply the C.O. submitted that after completion of consolidation and consignment of its records, the C.O. ceases to have jurisdiction. The C.O. further submitted that :
- i. The deponent ceases to do any act after the completion of consolidation proceedings and the power to do any such act or pass any such order(s) or direction(s) remains with the FC Court under Section 42 of the Act.
 - ii. The entire consolidation process has since been conclusively closed on 19.09.2022 in compliance with order of the Hon'ble High Court in Contempt Petition No. 918/2021 (Narender Rana & Ors. Vs. Sanjeev Khirwar Divisional Commissioner & Anr.)
 - iii. The old Khata No. 110, New Khata No. 169 (in case No.19/2026); Khata No.344 Min & 348 Min, New Khata No.492 (in case No.20/2026); Khata No.447 & 448, New Khata No.570 (in case No.21/2026); Khata No.201, New Khata No.290 (in case No.22/2026); Khata No.343 Min & 346 Min, New Khata No.490 (in case No.23/2026); and Khata No.109/1, New Khata No.164 (in case No.24/2026) which belong to the petitioner(s) was under re-examination with the Scrutiny Team for the reasons that the allotment are without demand Allotment vide order dated 16.03.2024, subsequently entry regarding demand allotment was made in the petitioner's Khata.
3. From the court records, it is observed that in the order dated 29.09.2022, the Consolidation Officer has stated that consolidation in village Khera Kalan has been completed on 19.09.2022 and formal consent of Settlement Officer (Consolidation) is awaited for consignment of record. He also submitted the same statement in the affidavit dated 22.09.2022 filed by him before the Hon'ble High Court of Delhi in contempt case no. 918/2021. The Consolidation Officer vide order dated 07.07.2025 only made clarification regarding entries in respect of all 204 khatas where deviation from the prescribed Rules/ Scheme of Consolidation was

found and directions have been given to the halka patwari and kanungo to consign the consolidation record.

4. It is noted that the said village 'Khera Kalan' stands urbanised on 20.11.2019 and the revenue authorities ceased to have jurisdictions after urbanisation in terms of judgement passed by the Hon'ble Supreme Court in case no. CA No.3827/2017 dated 14.03.2023 in the matter of **"Mohinder Singh (Deceased) through LRs. & Ors. Vs. Narain Singh (Deceased) through LRs & Ors."**.
5. The Delhi Land Reforms Act, 1954 ceases to exist after urbanisation in accordance with the judgment dated 26.03.2010 of Hon'ble High Court of Delhi in the case titled as **Indu Khorana Vs. Gram Sabha**, the ruling of which was upheld by the Hon'ble Supreme Court of India vide decision dated 05.04.2016 and also as per recent judgement dated 14.03.2023 of Hon'ble Supreme Court of India in case titled **Mohinder Singh (Dead) through LRs and Another Vs. Narain Singh and Others**, in which the Hon'ble Court has held that –
"36. After harmonizing the provisions of the Act, 1954 and Act 1957, we are of the considered view that once a notification has been published in exercise of power under Section 507(a) of the Act, 1957, the provisions of the Act, 1954 cease to apply. In sequel thereto, the proceedings pending under the Act, 1954 become non est and loses its legal significance." Said rulings do not provide for continued applicability of the Delhi Land Reforms Act, 1954 by the revenue courts.
6. After the urbanisation of the land/village (i.e. Khera Kalan on 20.11.2019 in this case), the definition of 'land' which is derived from the Delhi Land Reforms Act becomes non-est since the Land Reforms Act per-se goes. The Delhi Land Reforms Act, 1954 defines 'land' under Section 3(13) which is as under :

(13) "land" except in sections 23 and 24, means land held or occupied for purpose connected with agriculture, horticulture or animal husbandry including pisciculture and poultry farming and includes—

- (a) Buildings appurtenant thereto,
- (b) Village abadis,
- (c) Grovelands,
- (d) Lands for village pasture or land covered by water and used for growing singharas and other produce or land in

*the bed of a river and used for casual or occasional cultivation, but does not include –
land occupied by building in belts or areas adjacent to Delhi town, which the Chief commissioner may by a notification in the official Gazette declare as an acquisition thereto ;*

Further, section 3 sub-section 5 & 10 of the Delhi Land Revenue Act, 1954 defines 'land' to be as referred under the Delhi Land Reforms Act, 1954. The extract is as below:

Section 3 Definitions-

.....
(5) "revenue" means land revenue;

.....
(10) words and expression agricultural year, Asami, Bhumidar, cess, charitable purpose, estate, Gaon Sabha, holding, **land**, rent, village or any other expressions, not defined in this Act and used in the **Delhi Land Reforms Act, 1954**, shall have the meaning assigned to them in the **Delhi Land Reforms Act, 1954**.

8. From the foregoing, it is clear that the entire Delhi Land Revenue Act, 1954 takes the definition of 'land' from the Delhi Land Reforms Act, 1954. The said definition of 'land' not being available to the Delhi Land Revenue Act, 1954 when the Delhi Land Reforms Act, 1954 ceases to exist post urbanization, makes it clear that the Delhi Land Revenue Act cannot stand on its own legs for whatsoever reasons. In simple terms, post the Delhi Land Reforms Act, the Delhi Land Revenue Act clearly has no basis to continue since the definition of 'land' itself is "non-est" once the Land Reforms Act goes.
9. After urbanization of the land/village, the area that is squarely covered by the provisions of Section 1(2) of the Delhi Land Reforms Act is as under :
 1. Short title, extent and commencement-
 - (1) This Act may be called the Delhi Land reforms Act 1954.
 - (2) It extends to the whole of the Union territory of Delhi, but shall not apply to –
 - (a) [the area which are or may before the first day of November, 1956 be] included in a Municipality or a Notified Area under the provisions of the Punjab Municipal Act, 1911, or a Cantonment under the provisions of the Cantonment Act, 1924,
 - (b) [areas] included in any estate owned by the Central Government or any local authority, and
 - (c) areas held and occupied for a public purpose or a work of public utility and declared as such by the Chief Commissioner or

10. 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 of consolidation is to prepare a new record of rights in accordance with the Land Revenue Act as per Section 22 of the Consolidation Act.
11. The basic purpose of the Consolidation Act therefore is to prevent fragmentation of land and to render agricultural activity to remain 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 covered in Section 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. Section 31 of the Punjab Land Revenue Act, 1887 explains 'record of rights'. In the case of GNCTD, the Punjab Land Revenue Act, 1887 has been extended to Delhi under the aegis of Delhi Land Revenue Act, 1954.
12. Similarly, as per Section 2(b) the East Punjab Holdings (Consolidation and Prevention of Fragmentation) Act, 1948 - (b) *" Consolidation of Holdings" means the amalgamation and the redistribution of all or any of the lands in an estate or sub-division of an estate so as to reduce the number of plots in the holdings;* Further, 'economic holding' and 'estate' have been defined vide Section 3(7) and 3(8) of the Delhi Land Reforms Act, 1954.
13. Therefore, it is seen that once Delhi Land Reforms Act, 1954 and consequently, the Delhi Land Revenue Act, 1954 cease to apply, the definition of 'estate', 'record of rights' and 'economic holding' are not available for the purpose of the

consolidation proceedings under the East Punjab Holdings (Consolidation and Prevention of Fragmentation) Act, 1948.

14. In the light of all the foregoing, post-urbanization, to enter into the matter where the village already stood urbanized in 2019 would involve entering into an area where the revenue courts have no jurisdiction to enter. Therefore, this court is not inclined to deal with this petition further.
15. Keeping in view the submissions of the parties, and upon perusal of the common impugned orders dated 10.09.2025 passed by the Consolidation Officer (Khera Kalan), this Court fails to understand as to how and on what basis, the consolidation proceedings of the village Khera Kalan was going on despite the urbanization of the said village on 20.11.2019. In the light of the above, all the decision concerning all 204 khatas inspected by the then Settlement Officer (C), dated 16.03.2024 need to be re-examined. Accordingly, the matter is remanded back to the Deputy Commissioner/Assistant Director to have a thorough relook in the entire matter, alongwith previous such cases i.e. 183/2025 titled *Pradeep Kumar Vs. Consolidation Officer (Village Khera Kalan)*, 228/2025 titled *Raj Singh Vs. C.O.* & 13/2026 titled *Praveen Kumar Vs. C.O.* which were remanded back to the C.O. by this Court, i.e. he will call relevant files from concerned C.O. and decide all of them at his level. More such aggrieved parties are like to approach the revenue authorities and hence the issue may be decided in context of all. It is expected that Deputy Commissioner/Assistant Director will take action as above after affording adequate opportunity of hearing to all the parties and a speaking order keeping the urbanisation aspect in mind.
16. Further, seeing the peculiar circumstances of the cases, it would not be fair to deprive the parties from seeking remedy as per law. Accordingly, protection is provided to all the parties for the next sixty days to enable them to approach the appropriate forum of law for redressal of their grievances, if any. During this period, no third party interest shall be created by any party in the impugned land.

17. Accordingly, revision petitions bearing Nos. i) 19/2026 titled ***Sadhna Somani Vs. Consolidation Officer, Khera Kalan*** ii) 20/2026 titled ***Sandeep Kholi Vs. Consolidation Officer, Khera Kalan*** iii) 21/2026 titled ***Manish Kohli Vs. Consolidation Officer, Khera Kalan*** iv) 22/2026 titled ***Jai Bhagwan Jain Vs. Consolidation Officer, Khera Kalan*** v) 23/2026 titled ***Prem Parkash Vs. Consolidation Officer, Khera Kalan*** and vi) 24/2026 titled ***Jagdish Deegwal Vs. Consolidation Officer, Khera Kalan*** are disposed of in terms of the above.

18. Files be consigned to record room after completion.



(PRASHANT GOYAL)
Financial Commissioner
Delhi