



2025:CGHC:39224



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NAFR**HIGH COURT OF CHHATTISGARH AT BILASPUR****WP(227) No. 108 of 2015**

State Of Chhattisgarh Through Secretary Department Of Commercial Tax (Registration) Mantralaya Mahanadi Bhavan, Naya Raipur, District Raipur, Chhattisgarh

--- Petitioner**Versus**

1 - Smt.Rakhi Devi Sundarani W/o Shri Suresh Kumar Sundarani Through Power Of Attorney Holder, Suresh Kumar Sundarani R/o Nawapara, Police Station Nawapara, Rajim, Tahsil, Rajim, District Raipur Now Gariyaband, Chhattisgarh

2 - G.H. Rasoni, Foundation Society Member Of Governing Body, Hitesh Prakash Chand S/o Prakashchand Saklecha, Through Nitin Tatia S/o Goutamchand, R/o Plot No. 7, Dawaparn Apartment, Dhantoli, Nagpur P.S. Dhantoli, District Nagpur, Maharashtra

--- Respondents**And****WP(227) No. 111 of 2015**

* - State Of Chhattisgarh Through Secretary Department Of Commercial Tax (Registration), Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur, Chhattisgarh

---Petitioner**Versus**

1 - Smt.Nirmala Devi Keshwani W/o Shri Manguram Keshwani Through Power Of Attorney Holder Sanjay Keshwani, R/o Shyam Nagar, Gururdwara Road, Telibandha, Raipur, Police Station, Telibandha, Tahsil And District Raipur, Chhattisgarh

2 - G.H. Rasoni Foundation Society, Member Of Governing Body, Hitesh Prakash Chand, S/o Prakashchand Saklecha, Through Nitin Tatia, S/o Goutamchand, R/o Plot No. 7, Dawaparn Apartment, Dhantoli, Nagpur, P.S. Dhantoli, District Nagpur, Maharashtra

--- Respondents**And****WP(227) No. 112 of 2015**

* - State Of Chhattisgarh Through Secretary Department Of Commercial Tax (Registration), Mantralaya Mahanadi Bhavan, Naya Raipur, District Raipur, Chhattisgarh

---Petitioner

**Versus**

- 1** - Kripaldas S/o Late Hargundas Dharwani R/o Shanti Nagar, Raipur, Police Station Civil Lines Raipur, Tahsil And District Raipur, Chhattisgarh
- 2** - Dhanraj S/o Late Hargundas Dharwani, R/o Shanti Nagar, Raipur Police Station Civil Lines Raipur, Tahsil And District Raipur, Chhattisgarh
- 3** - G.H. Raison Foundation Society, Member of Governing Body, Hitesh Prakash Chand S/o Prakashchand Saklecha Through Nitin Tatia S/o Goutamchand R/o Plot No. 7, Dawaparn Apartment, Dhantoli, Nagpur P.S. Dhantoli, District : Nagpur, Maharashtra

--- Respondents**And****WP(227) No. 113 of 2015**

* - State Of Chhattisgarh Through Secretary Department Of Commercial Tax (Registration), Mantralaya Mahanadi Bhavan, Naya Raipur, District Raipur, Chhattisgarh

---Petitioner**Versus**

- 1** - Smt.Champa Devi Motwani And Anr. W/o Shri Vijay Motwani Sundarani, Through Power Of Attorney Holder, Vijay Motwani, Sundarani, R/o Anand Nagar, Raipur, District Raipur, C.G., Chhattisgarh
- 2** - G.H. Raison Foundation Society, Member Of Governing Body, Hitesh Prakash Chand, S/o Prakashchand Saklecha, Through Nitin Tatia, S/o Goutamchand, R/o Plot No. 7, Dawaparn Apartment, Dhantoli, Nagpur, P.S. Dhantoli, District Nagpur, Maharashtra, District : Nagpur, Maharashtra

--- Respondents

For Petitioner/State	:	Mr. Rajkumar Gupta, Additional Advocate General
For Respondents	:	Mr. Manoj Paranjpe, Advocate with Mr. Kabir Kalwani, Advocate

Hon'ble Shri Justice Rakesh Mohan Pandey
Order on Board

06/08/2025

1. Since common questions of law and facts are involved in these writ petitions, therefore, they are being disposed of by this common order.
2. In this batch of writ petitions, the petitioner/State has challenged the order dated 11.05.2010 passed by the Chhattisgarh Board of Revenue, Circuit Court, Raipur, whereby Revenue Appeals bearing No. A/05/S.A./B-105/51/2010; A/05/S.A./B-105/50/2010; A/05/S.A./B-105/48/2010 and A/05/S.A./B-105/51/2010 preferred by the



respondents were allowed, and orders passed by the Collector of Stamps, Durg, dated 10.03.2010 were set aside.

3. The facts of the present petitions are as under:-

- A) **In WP(227) No. 108 of 2015** : Mr. G.H. Raisonni sold lands bearing Survey Nos. 649/4; 649/5; 649/10; 649/13; 649/3; 649/12; 649/14; 649/17 and 649/20 total admeasuring 0.582 hectares, situated at Village Janjgiri, Nagar Panchayat Kumhari, Patwari Circle No. 44, Revenue Circle Ahirwar, Tehsil Dhamdha, District Durg to Smt. Rakhi Devi Sundarani, through a registered sale deed dated 31.03.2006. She paid the stamp duty to the tune of Rs.1,70,200/- and the registration fee of Rs.13,929/-.
- B) **In WP(227) No. 111 of 2015** : Mr. G.H. Raisonni executed a sale deed in favour of Smt. Nirmala Devi Keshwarni pertaining to Survey No.650/9 admeasuring 0.337 hectares situated at Village Janjgiri, Nagar Panchayat Kumhari, Patwari Circle No. 44, Revenue Circle Ahirwar, Tehsil Dhamdha, District Durg through a registered sale deed dated 31.03.2006. She paid the stamp duty to the tune of Rs.1,17,500/- and the registration fee of Rs.9,661/-.
- C) **In WP(227) No. 112 of 2015** : Mr. G.H. Raisonni executed a sale deed in favour of Kripaldas pertaining to Survey No.650/9 admeasuring 0.405 hectares situated at Village Janjgiri, Nagar Panchayat Kumhari, Patwari Circle No. 44, Revenue Circle Ahirwar, Tehsil Dhamdha, District Durg through a registered sale deed dated 31.03.2006. He paid the stamp duty to the tune of Rs.1,32,600/- and the registration fee of Rs.10,893/-.
- D) **In WP(227) No. 113 of 2015** : Mr. G.H. Raisonni executed a sale deed in favour of Smt. Champa Devi Motwani pertaining to Survey



Nos. 649/2; 649/16 and 649/15 total admeasuring 0.243 hectares situated at Village Janjgiri, Nagar Panchayat Kumhari, Patwari Circle No. 44, Revenue Circle Ahirwar, Tehsil Dhamdha, District Durg through a registered sale deed dated 31.03.2006. She paid the stamp duty to the tune of Rs.98,720/- and the registration fee of Rs.8,145/-.

4. Audit objections were raised with regard to the valuation of the stamp duty pertaining to the sale deeds executed in the above-referred cases. On the basis of the audit reports, the Sub Registrar, Durg, referred the matter to the Collector of Stamps. The Collector of Stamps took cognizance and registered cases under the provisions of Section 47A of the Indian Stamp Act. The Court of Collector of Stamps, after physical inspection of the plots, assessed the market value to the tune of Rs. 35,74,500/-; Rs.25,05,300/-; Rs. 27,81,500/- and Rs.20,95,500/-, respectively. The Court of Collector of Stamps assessed the amount of recovery to the tune of Rs.1,97,594/-; Rs.1,40,427/-; Rs.1,53,578/- and Rs.1,16,975/-, respectively, in all 04 cases.
5. Respondent No.1, in all petitions, preferred an appeal before the Board of Revenue against the orders passed by the Collector of Stamps dated 10.03.2010. The Board of Revenue held that, though a spot inspection was conducted, no report was prepared by the said authority. It is further held that no objection was raised at the time of the registration of the instruments. It is also observed that the area of the plots are more than 0.202 hectares and the stamp duty cannot be assessed in square meter. It is also held that, though the lands are diverted, those plots were not properly developed, and all plots are 25



feet away from the GE Road and 15 feet away from the Service Road.

Thus, the Board of Revenue allowed the appeals preferred by respondents vide impugned orders.

6. Mr. Rajkumar Gupta, learned Additional Advocate, appearing for the State/petitioner, would argue that the subject plots are diverted plots and they are situated in a very good location and can be utilized for residential and commercial purposes. He would contend that the plots are situated within the municipal limits of the Municipal Council, Kumhari. He would further contend that the Collector of Stamps inspected the plots and submitted their reports. He would further submit that, according to reports, the plots are diverted lands and are situated within the municipal limits, and further, all plots are within 20 meters from the main road. He would further argue that the Superintendent of Stamps Chhattisgarh, Raipur, had issued guidelines for the calculation of the market value of the property for the year 2005-06 on the basis of the recommendations of the Central Valuation Board, Chhattisgarh, Raipur, and according to the said guidelines, in case of sale of more than 0.202 hectares of the diverted land, the market rate would be calculated as per the slab provided and the rate for the rest of the land exceeding 0.202 hectares would be calculated @ 40% of the plot rate of that area. He would also argue that the Collector of Stamps, in exercise of the powers conferred upon him under Rules 4 and 5 of the Indian Stamps Act (Chhattisgarh Prevention of Under Valuation of Instruments) Rules, 1975, fixed the market value and assessed the payable stamp duty. He would refer to Clause 6 of the guidelines for the years 2005-06, wherein it is stated that if plots are situated within 20 meters from the main road, it would



be treated as adjacent to the main road. He would also contend that the Board of Revenue committed an error of law in holding that plots are situated beyond 20 meters of the main road; no report was prepared with regard to the plot inspection, and the objection was not raised with regard to the valuation of the property at the time of the registration of the sale deeds. He would pray to set aside the orders passed by the Board of Revenue. Mr. Rajkumar Gupta, learned Additional Advocate General, has placed reliance on the judgments passed by the Hon'ble Supreme Court in the matters of ***Ramchandra Shankar Deodhar and Others Vs. The State of Maharashtra and Others, (1974) 1 SCC 317; A.B. Govardhan Vs. P. Ragothaman, reported in (2024) 10 SCC 613; State of Nagaland Vs. Lipok AO and Others, (2005) 3 SCC 752; Special Tehsildar, Land Acquisition, Kerala Vs. K.V. Ayisumma, (1996) 10 SCC 634*** and ***Sheo Raj Singh (Deceased) Through Legal Representatives and Others Vs. Union of India and Another, reported in (2023) 10 SCC 531.***

7. On the other hand, Mr. Manoj Paranjpe, learned counsel appearing for the respondents, would oppose. He would contend that though the orders were passed by the Board of Revenue on 11.05.2010, but these petitions have been preferred in the month of February, 2015 without explaining the delay properly. He would further submit that the doctrine of delay and laches should not be lightly brushed aside and the delay should be explained properly by the party concerned. It is contended that the Hon'ble Supreme Court has held that merely because Government authorities are involved, a different yardstick for condonation of delay cannot be laid down. He has placed reliance on



the judgment passed by the Hon'ble Court in the matter **Government of Maharashtra (Water Resources Department) Represented by Executive Engineer Vs. Borse Brothers Engineers and Contractors Private Limited**, reported in **(2021) 6 SCC 460**. He would also submit that the petitioner/State failed to offer sufficient cause. He has also placed reliance on the judgment passed by the Hon'ble Supreme Court in the matter of **Postmaster General and Others Vs. Living Media India Limited and Another**, reported in **(2012) 3 SCC 563**, wherein it is held that the object for fixing the time-limit for litigation is based on public policy. He would refer to Paragraph 24 of the aforesaid judgment. He has further placed reliance on the judgment passed by the Hon'ble Supreme Court in the matter of **State of Madhya Pradesh and Others Vs. Bherulal**, reported in **(2020) 10 SCC 654**; and the judgments passed by the Hon'ble Division Bench of the High Court of Chhattisgarh in the matter of **State of Chhattisgarh & Ors. Vs. Parasram Sahu** in **W.A. No. 337 of 2023** dated **18.08.2023** and **State of Chhattisgarh & Anr. Vs. Smt. Omlata Agarwal** passed in **FAM No. 9 of 2024** dated **03/09/2024**. He would further contend that the plots of the respondents are situated 40 feet away from the main road and those plots were not developed; therefore, the appropriate stamp duty was paid by the respondents in accordance with the guidelines at the time of the registration of the sale deeds, and no objection was raised at that point in time. He would pray to dismiss these petitions.

8. I have heard learned counsel for the parties and perused the documents annexed to these petitions with utmost circumspection.
9. First of all, I would like to deal with the issue of delay.



10. Mr. Manoj Paranjpe, learned counsel appearing for the respondents, has heavily emphasized on the delay caused in filing these writ petitions. The orders were passed by the Board of Revenue on 11.05.2010 in all cases, whereas these writ petitions were filed assailing those orders on 11.02.2015, and thus, there is a delay of 04 years and 09 months in filing these writ petitions. The judgments of Hon'ble Supreme Court and the Hon'ble Division Bench of the High Court of Chhattisgarh cited by Mr. Manoj Paranjpe are as under:-

In the matter of ***Postmaster General (supra)***, the Hon'ble Supreme Court has held that the law of limitation binds everybody equally, including the Government, and defence by the Government of impersonal machinery and inherited bureaucratic methodology cannot be accepted in view of the modern technologies being used and available. It was a case where there was a delay of 427 days by the Postal Department in filing SLPs, and it was not explained properly. The Hon'ble Supreme Court in Paragraph No. 24 held as under:-

“24. After referring various earlier decisions, taking very lenient view in condoning the delay, particularly, on the part of the Government and the government undertaking, this Court observed as under: (Pundlik Jalam case, (2008) 17 SCC 448 pp. 457-58, paras 29-30)

“29. It needs no restatement at our hands that the object for fixing time-limit for litigation is based on public policy fixing a life span for legal remedy for the purpose of general whelfare. They are meant to see that the parties do no resort to dilatory tactics but avail their legal remedies promptly. Salmond in his Jurisprudence states that the laws come to the assistance of the vigilant and not of the sleepy.

30. Public interest undoubtedly is a paramount consideration in exercising the court's discretion wherever conferred upon it by the relevant statutes. Pursuing stale claims



and multiplicity of proceedings in no manner subserves public interest. Prompt and timely payment of compensation to the landlosers facilitating their rehabilitation/resettlement is equally an integral part of public policy. Public interest demands that the State or the beneficiary of acquisition, as the case may be, should not be allowed to indulge in any act to unsettle the settled legal rights accrued in law by resorting to avoidable litigation unless the claimants are guilty of deriving benefit to which they are otherwise not entitled, in any fraudulent manner. One should not forget the basic fact that what is acquired is not the land but the livelihood of the landlosers. These public interest parameters ought to be kept in mind by the courts while exercising the discretion dealing with the application filed under Section 5 of the Limitation Act. Dragging the landlosers to courts of law years after the termination of legal proceedings would not serve any public interest. Settleed rights cannot be lightly interfered with by condoning inordinate delay without there being any proper explanation of such delay on the ground of involvement of public revenue. It serves no public interest.”

In the matter of **Bherulal (supra)**, there was a delay of 663 days in filing the SLP. The Hon'ble Supreme Court held that the delay cannot be condoned mechanically merely because the Government or a wing of the Government is a party in the case. It is also held that the law of limitation undoubtedly binds everybody, including the Government. The relevant Paragraph No. - 3 is reproduced below:-

“3. No doubt, some leeway is given for the government inefficiencies but the sad part is that the authorities keep on relying on judicial pronouncements for a period of time when technology had not advanced and a greater leeway was given to the Government [LAO v. Katiji, (1987) 2 SCC 107]. This position is more than elucidated by the judgment of this Court in Postmaster General v. Living Media (India) Ltd., (2012) 3 SCC 563 wherein the Court observed as under: (Postmaster General case, SCC pp. 573-74, paras 27-30)

“27. It is not in dispute that the person(s)



concerned were well aware or conversant with the issues involved including the prescribed period of limitation for taking up the matter by way of filing a special leave petition in this Court. They cannot claim that they have a separate period of limitation when the Department was possessed with competent persons familiar with court proceedings. In the absence of plausible and acceptable explanation, we are posing a question why the delay is to be condoned mechanically merely because the Government or a wing of the Government is a party before us.

28. Though we are conscious of the fact that in a matter of condonation of delay when there was no gross negligence or deliberate inaction or lack of bona fides, a liberal concession has to be adopted to advance substantial justice, we are of the view that in the facts and circumstances, the Department cannot take advantage of various earlier decisions. The claim on account of impersonal machinery and inherited bureaucratic methodology of making several notes cannot be accepted in view of the modern technologies being used and available. The law of limitation undoubtedly binds everybody including the Government.

29. In our view, it is the right time to inform all the government bodies, their agencies and instrumentalities that unless they have reasonable and acceptable explanation for the delay and there was bona fide effort, there is no need to accept the usual explanation that the file was kept pending for several months/years due to considerable degree of procedural red tape in the process. The government departments are under a special obligation to ensure that they perform their duties with diligence and commitment. Condonation of delay is an exception and should not be used as an anticipated benefit for the government departments. The law shelters everyone under the same light and should not be swirled for the benefit of a few.

30. Considering the fact that there was no proper explanation offered by the Department for the delay except mentioning of various dates, according to us, the Department has miserably failed to give any acceptable and cogent reasons sufficient to condone such a huge delay.”



In the matter of **Parasram Sahu (supra)**, the Hon'ble Division Bench of the High Court of Chhattisgarh held in Paragraph No. 3 as under:-

“3. On a pointed query being made to the learned Deputy Advocate General appearing for the appellants-State as to why the appellants-State have approached this Court against the impugned order dated 14.08.2020, after an inordinate delay of 1014 days, he has not offered any plausible explanation for delay in preferring the writ appeal.”

In the matter of **Smt. Omlata Agarwal (supra)**, the Hon'ble Division Bench of the High Court of Chhattisgarh in paragraph nos. 14 and 15 held as under:-

*“14. It is the trite law that merely because Government authorities is involved, a different yardstick for condonation of delay cannot be laid down. In this context, the Supreme Court in the matter of **Government of Maharashtra (Water Resources Department) Represented by Executive Engineer v Borse Brothers Engineers and Contractors Private Limited; (2021) 6 SCC 460** held thus at paras 58 & 59:*

58. Given the object sought to be achieved under both the Arbitration Act and the Commercial Courts Act, that is, the speedy resolution of disputes, the expression “sufficient cause” is not period provided by the appeal provision itself.. the expression “sufficient cause” itself a loose panacea for the ill of pressing negligent and stale claims. This Court, in Basawaraj v. LAO [Basawaraj v. LAO, has held (SCC pp. 85-88, paras 9-15]

“9. Sufficient cause is the cause for which the defendant could not be blamed for his absence. The meaning of the word “sufficient” is “adequate” or “enough”, inasmuch as may be necessary to answer the purpose intended. Therefore, the word “sufficient” embraces no more than that which provides a platitude, which when the act done suffices to accomplish the purpose



*intended in the facts and circumstances existing in a case, duly examined from the viewpoint of a reasonable standard of a cautious man. In this context, “sufficient cause” means that the party should not have acted in a negligent manner or there was a want of bona fide on its part in view of the facts and circumstances of a case or it cannot be alleged that the party has “not acted diligently” or “remained inactive” However, the facts and circumstances of each case must afford sufficient ground to enable the court concerned to exercise discretion for the reason that whenever the court exercises discretion, it has to be exercised judiciously. The applicant must satisfy the court that he was prevented by any “sufficient cause” from prosecuting his case, and unless a satisfactory explanation is furnished, the court should not allow the application for condonation of delay. The court has to examine whether the mistake is bona fide or was merely a device to cover an ulterior purpose. (See *Manindra land & Building Corpn. v. Bhutnath Banerjee*, *Mata Din v. A. Narayanan*, *Parimal v. Veena* and *Maniben Devraj Shah v. Municipal Corpn. of Brihan Mumbai*.)*

10. *In Arjun Singh v. Mohindra Kumar this Court explained the difference between a “good cause” and a “sufficient cause” and observed that every “sufficient cause” is a good cause and vice versa. However, if any difference exists it can only be that the requirement of good cause is complied with on a lesser degree of proof than that of “sufficient casue”.*

11. *The expression “sufficient cause” should be given a liberal interpretation to ensure that substantial justice is done, but only so long as negligence, inaction or lack of bona fides cannot be imputed to the party concerned, whether or not sufficient cause has been furnished, can be decided on the facts of a particular case and no straitjacket formula is possible. (Vide *Madanlal v. Shyamlal and Ram Nath Sao v. Gobardhan Sao*.)*

12. *it is a settled legal proposition that law of limitation may harshly affect a particular*



party but it has to be applied with all its rigour when the statute so prescribes. The court has no power to extend the period of limitation on equitable grounds. 'A result flowing from a statutory provision is never an evil. A court has no power to ignore that provision to relieve what it considers a distress resulting from its operation. The statutory provision may casue hardship or inconvenience to a particular party but the court has no choice but to enforce it giving full effect to the same. The legal maxim dura lex sed lex which means "the law is hard but it is the law", stands attracted in such a situation. It has consistently been held that, "inconvenience is not" a decisive factor to be considered while interpreting a statute.

13. *The statute of limitation is founded on public policy, its aim being to secure peace in the community, to suppress fraud and perjury, to quicken diligence and to prevent oppression. It seeks to bury all acts of the past which have not been agitated unexplainably and have from lapse of time become stale. According to Halsbury's Laws of England, Vol. 28, Para 605 p. 266:*

'605. Policy of the Limitation Acts.- The courts have expressed at least three differing reasons supporting the existence of statutes of limitation, namely, (1) that long dormant claims have more of cruelty than justice in them, (2) that a defendant might have lost the evidence to disprove a stale claim, and (3) that persons with good causes of actions should pursue them with reasonable diligence.'

An unlimited limitation would lead to a sense of insecurity and uncertainty, and therefore, limitation prevents disturbance or deprivation of what may have been acquired in equity and justice by long enjoyment or what may have been lost by a party's own inaction, negligence or laches. (See Popat & Kotecha Property v. SBI Staff Assn., Rajender Singh v. Santa Singh and Pundlik Jalam Patil v. Jalgaon Medium Project.)

14. *In P. Ramachandra Rao v. State of Karnataka this Court held that judicially*



engrafting principles of limitation amounts to legislating and would fly in the face of law laid down by the Constitution Bench in Abdul Rehman Antulay v. R.S. Nayak.

15. The law on the issue can be summarised to the effect that where a case has been presented in the court beyond limitation, the applicant has to explain the court as to what was the “sufficient cause” which means an adequate and enough reason which prevented him to approach the court within limitation. In case a party is found to be negligent, or for want of bona fide on his part in the facts and circumstances of the case, or found to have not acted diligently or remained inactive, there cannot be a justified ground to condone the delay. No court could be justified in condoning such an inordinate delay by imposing any condition whatsoever. The application is to be decided only within the parameters laid down by this Court in regard to the condonation of delay. In case there was no sufficient cause to prevent a litigant to approach the court on the time condoning the delay without any justification, putting any condition whatsoever, amounts to passing an order in violation of the statutory provisions and it tantamounts to showing utter disregard to the legislature.

(emphasis supplied)

59. Likewise, merely because the Government is involved, a different yardstick for condonation of delay cannot be laid down. This was felicitously stated in Postmaster General v. Living Media (India) Ltd. [“Postmaster General”], as follows: (SCC pp. 573-74, paras 27-29)

“27. It is not in dispute that the person(s) concerned were well aware or conversant with the issues involved including the prescribed period of limitation for taking up the matter by way of filing a special leave petition in this Court. They cannot claim that they have a separate period of limitation when the Department was possessed with competent persons familiar with court proceedings. In the absence of plausible



and acceptable explanation, we are posing a question why the delay is to be condoned mechanically merely Government or a wing of the Government is a party before us.

28. Though we are conscious of the fact that in a matter of condonation of delay when there was no gross negligence or deliberate inaction or lack of bona fides, a liberal concession has to be adopted to advance substantial justice, we are of the view that in the facts and circumstances, the Department cannot take advantage of various earlier decisions. The claim on account of impersonal machinery and inherited bureaucratic methodology of making several noties cannot be accepted in view of the modern technologies being used and available. The law of limitation undoubtedly binds everybody, including the Government.

29. In our view, it is the right time to inform all the government bodies, their agencies and instrumentalities that unless they have reasonable and acceptable explanation for the delay and there was bona fide effort, there is no need to accept the usual explanation that the file was kept pending for several months/years due to considerable degree of procedural red tap in the process. The government departments are under a special obligation to ensure that they perform their duties with diligence and commitment. Condonation of delay is an exception and should not be used as an anticipated benefit for the government departments. The law shelters everyone under the same light and should not be swirled for the benefit of a few."

15. *In light of above, it is clear that merely because the Government is involved, a different yardstick for condonation of delay cannot be laid down. Section 74 (1) of the Act provides maximum time period therefore, any appeal beyond 60 days from the date of award without reasonable cause for such delay cannot be entertained by the High Court as High Court has no power to condone the delay after the expiry of*



60 days from the date of passing of the impugned award in absence of reasonable and acceptable explanation for the delay.”

11. The judgments of the Hon'ble Supreme Court relied on by Mr. Rajkumar Gupta, learned Additional Advocate General appearing for the State/petitioner, are as under:-

In the matter of **Ramchandra Shankar Deodhar (supra)**, there was a delay of more than 10-12 years in filing the petition. The Hon'ble Supreme Court held that the Court may not inquire into the belated and stale claims is not a rule of law, but a rule of practice based on sound and proper exercise of discretion, and there is no inviolable rule that whenever there is a delay, the Court must necessarily refuse to entertain the petition. The relevant Paragraph No. 10 is reproduced herein below:-

“10. The first preliminary objection raised on behalf of the respondents was that the petitioners were guilty of gross laches and delay in filing the petition. The divisional cadre Mamlatdars/Tehsildars were created as far back as November 1, 1956 by the Government Resolution of that date, and the procedure for making promotion to the posts of Deputy Collector on the basis of divisional select-list, which was a necessary consequence of the creation of the divisional cadre of Mamlatdars/Tehsildars, had been in operation for a long number of years, at any rate from April 7, 1961, and the Rules of July 30, 1959 were also given effect to since the date of their enactment and yet the petitioner did not file the petition until July 14, 1969. There was a delay of more than ten or twelve years in filing the petition since the accrual of the casue of complaint, and this delay, contended the respondents, was sufficient to disentitle the petitioners to any relief in a petition under Art. 32 of the Constitution. We do not think this contention should prevail with us. In the first place, it must be remembered that the rule which says that the Court may not inquire into belated and stale claims is not a rule of law,



but a rule of practice based on sound and proper exercise of discretion, and there is no inviolable rule that whenever there is delay, the Court must necessarily refuse to entertain the petition. Each case must depend on its own facts. The question, as pointed out by Hidayatullah, C.J. in Tilokchand Motichand v. H.B. Munshi, (1969) 1 SCC 110 "is one of discretion for this Court to follow from case to case. There is no lower limit and there is no upper limit It will all depend on what the breach of the Fundamental Right and the remedy claimed are and how the delay arose". Here the petitioners were informed by the Commissioner, Aurangabad Division, by his letter dated October 18, 1960 and also by the then Secretary of the Revenue Department in January, 1961 that the rules of recruitment to the posts of Deputy Collector in the reorganised State of Bombay had not yet been unified, and that the petitioners continued to be governed by the rules of Ex- Hyderabad State and the Rules of July 30, 1959 had no application to them. The petitioners were, therefore, justified in proceeding on the assumption that there were no unified rules of recruitment to the posts of Deputy Collector and the promotions that were being made by the State Government were only provisional to be regularised when unified rules of recruitment were made. It was only when the petition in Kapoor's case was decided by the Bombay High Court that the petitioners came to know that it was the case of the State Government in that petition – and that case was accepted by the Bombay High Court – that the Rules of July 30, 1959 were the unified rules of recruitment to the posts of Deputy Collector applicable throughout the reorganised State of Bombay. The petitioners thereafter did not lose any time in filing the present petition. Moreover, what is challenged in the petition is the validity of the procedure for making promotions to the posts of Deputy Collector – whether it is violative of the equal opportunity clause – and since this procedure is not a thing of the past, but is still being followed by the State Government, it is but desirable that its constitutionality should be adjudged when the question has come before the Court at the instance of parties properly aggrieved by it. It may also be noted that the principle on which the Court proceeds in refusing relief to the petitioner on ground of laches or delay is that the rights which have accrued to others by reason of the delay in filing the petition



should not be allowed to be disturbed unless there is reasonable explanation for the delay. This principle was stated in the following terms by Hidayatullah, C.J. in Tilokchand v. H.B. Munshi (supra) :

*“The party claiming Fundamental Rights must move the Court before other rights come into existence. The action of courts cannot harm innocent parties if their rights emerge by reason of delay on the part of the person moving the Court.”**

Sikri, J., (as he then was), also re-stated the same principle in equally felicitous language when he said in R.N. Bose v. Union of India, (1970) 1 SCC 84 : “It would be unjust to deprive the respondents of the rights which have accrued to them. Each person ought to be entitled to sit back and consider that his appointment and promotion affected a long time ago would not be set aside after the lapse of a number of years.” Here, as admitted by the State Government in paragraph 55 of the affidavit in reply, all promotions that have been made by the State Government are provisional and the position has not been crystallised to the prejudice of the petitioners. No rights have, therefore, accrued in favour of others by reason of the delay in filing the petition. The promotions being provisional, they have not conferred any rights on those promoted and they are by their very nature liable to be set at naught, if the correct legal position, as finally determined, so requires. We were also told by the learned Counsel for the petitioners, and that was not controverted by the learned Counsel appearing on behalf of the State Government, that even if the petition were allowed and the reliefs claimed by the petitioners granted to them, that would not result in the reversion of any Deputy Collector or officiating Deputy Collector to the post of Mamlatdar/Tehsildar ; the only effect would be merely to disturb their inter se seniority as officiating Deputy Collectors or as Deputy Collectors. Moreover, it may be noticed that the claim for enforcement of the fundamental right of equal opportunity under Art. 16 is itself a fundamental right guaranteed under Art. 32 and this Court which has been assigned the role of a sentinel on the qui vive for protection of the fundamental rights cannot easily allow itself to be persuaded to refuse relief solely on the jejune ground of laches, delay or the like.”



In the matter of **A.B. Govardhan (supra)**, the Hon'ble Supreme Court considered the issue of condonation of delay and held that it had been adopting a justifiably liberal approach in condoning the delay and that “*justice on merits*” is to be preferred as against what “*scuttles a decision on merits*”. It is also held that the real test for sound exercise of discretion is not the physical running of time, but the test is whether, by reason of the delay, there is such negligence on the part of the petitioner, so as to infer that he has given up his claim. The relevant Paragraphs No. 37 to 40 are reproduced herein below:-

“37. In Collector (LA) v. Katiji, (1987) 2 SCC 107, the Court noted that it had been adopting a justifiably liberal approach in condoning delay and that “justice on merits” is to be preferred as against what “scuttles a decision on merits”. Albeit, while reversing an order of the High Court therein condoning delay, principles to guide the consideration of an application for condonation of delay, principles to guide the consideration of an application for condonation of delay were culled out in Esha Bhattacharjee v. Raghunathpur Nafar Academy, (2013) 12 SCC 649. One of the factors taken note of therein was that substantial justice is paramount (See- Para 21.3 of Esha Bhattacharjee).

38. In N.L. Abhyankar v. Union of India, 1994 SCC OnLine Bom 574, a Division Bench of the Bombay High Court at Nagpur considered, though in the context of delay vis-a-vis Article 226 of the Constitution, the decision in Dehri Rohtas Light Railway Co. Ltd. v. District Board, Bhojpur, (1992) 2 SCC 598, and held that: (N.L. Abhyankar case, SCC OnLine Bom para 22)

“22. ... The real test for sound exercise of discretion by the High Court in this regard is not the physical running of time as such, but the test is whether by reason of delay there is such negligence on the part of the petitioner, so as to infer that he has given up his claim or whether before the petitioner has moved the writ court, the rights of the third parties have come into being which should not be allowed to be



disturbed unless there is reasonable explanation for the delay.”

(emphasis supplied)

39. *The Bombay High Court's eloquent statement of the correct position in law in N.L. Abhyankar case found approval in Municipal Council, Ahmednagar v. Shah Hyder Beig, (2000) 2 SCC 48 and Mool Chandra v. Union of India, (2025) 1 SCC 625.*

40. *In the wake of the authorities abovementioned, taking a liberal approach subserving the cause of justice, we condone the delay and allow IA No. 16203 of 2019, subject to payment of costs of Rs.20,000 (Rupees twenty thousand) by the appellant to the respondent.”*

In the matter of **Lipok AO (supra)**, which arose out of an appeal where there was a delay of 57 days in complying with the grant of leave, the Hon'ble Supreme Court observed that in cases where substantial justice and technical approach were pitted against each other, a pragmatic approach should be taken with the former being preferred. It is also held that what counted was indeed the sufficiency of the cause of delay, ignoring the length.

In the matter of **K.V. Ayisumma (supra)**, the Hon'ble Supreme Court has held that it would not be necessary for the State to provide the day-to-day explanation of delay while seeking condonation of the same. The relevant Paragraph No. 2 is reproduced herein below:-

“2. *It is now settled law that when the delay was occasioned at the behest of the Government, it would be very difficult to explain the day-to-day delay. The transaction of the business of the Government was being done leisurely by officers who had no or evince no personal interest at different levels. No one takes personal responsibility in processing the matters expeditiously. As a fact at several stages, they take their own time to reach a decision. Even in spite of pointing at the delay, they do not take expeditious action for ultimate decision in filing the appeal. This case is on of such instances. It*



is true that Section 5 of the Limitation Act envisages explanation of the delay to the satisfaction of the court and in matters of Limitation Act made no distinction between the State and the citizen. Nonetheless adoption of strict standard of proof leads to grave miscarriage of public justice. It would result in public mischief by skillful management of delay in the process of filing the appeal. The approach of the Court should be pragmatic but not pedantic. Under those circumstances, the Subordinate Judge has rightly adopted correct approach and had condoned the delay without insisting upon explaining every day's delay in filing the review application in the light of the law laid down by this Court. The High Court was not right in setting aside the order. Delay was rightly condoned."

In the matter of **Sheo Raj Singh (Deceased) (supra)**, the Hon'ble Supreme held in paragraphs No. 26 and 40 as under:-

"26. G. Ramegowda v. Lao, (1988) 2 SCC 142, while summarising the position of law on "sufficient cause", had the occasion to observe that the contours of the area of discretion of the courts in the matter of condonation of delays in filing appeals have been set out in a number of pronouncements of this Court. It was observed to be true that there is no general principle saving the party from all mistakes of its the counsel. Noting that there is no reason why the opposite side should be exposed to a time-barred appeal if there was negligence, deliberate or gross inaction or lack of bona fides on the part of the party or its the counsel, it was further observed that each case will have to be considered on the particularities of its own special facts. However, this Court reiterated that the expression "sufficient cause" in Section 5 must receive a liberal construction so as to advance substantial justice and generally delays in preferring appeals are required to be condoned in the interest of justice where no gross negligence or deliberate inaction or lack of bona fides is imputable to the party seeking condonation of the delay. This was followed by this words : (SCC p. 148, paras 15 & 17)

"15. In litigations to which Government is a party there is yet another aspect which, perhaps, cannot be ignored. If appeals



brought by Government are lost for such defaults, no person is individually affected; but what, in the ultimate analysis, suffers is public interest. The decisions of Government are collective and institutional decisions and do not share the characteristics of decisions of private individuals.

17. Therefore, in assessing what, in particular case, constitutes “sufficient cause” for purposes of section 5, it might, perhaps, be somewhat unrealistic to exclude from the considerations that go into the judicial verdict, these factors which are peculiar to an characteristic of the functioning of the government. Governmental decisions are proverbially slow encumbered, as they are, by a considerable degree of procedural red tap in the process of their making. A certain amount of latitude is, therefore, not impermissible. It is rightly said that those who bear responsibility of Government must have “a little play at the joints”. Due recognition of these limitations on governmental functioning – of course, within reasonable limits – is necessary if the judicial approach is not to be rendered unrealistic. It would, perhaps, be unfair and unrealistic to put government and private parties on the same footing in all respects in such matters. Implicit in the very nature of governmental functioning is procedural delay incidental to the decision-making process ”

40. *We can also profitably refer to Koting Lamkang, (2019) 10 SCC 408, cited by Mr. Sen, where the same Bench of three Hon’ble Judges of this Court which decided University of Delhi, (2020) 13 SCC 745, was of the view that the impersonal nature of the State’s functioning should be given due regard, while ensuring that individual defaults are not nit-picked at the cost of collective interest. The relevant paragraphs read as follows : (Koting Lamkang case, SCC p. 410, paras 7-8)*

“7. But while concluding as above, it was necessary for the Court to also be conscious of the bureaucratic delay and the slow pace in reaching a government decision and the routine way of deciding



whether the State should prefer an appeal against a judgment adverse to it. Even while observing that the law of limitation would harshly affect the party, the Court felt that the delay in the appeal filed by the State, should not be condoned.

8. Regard should be had in similar such circumstances to the impersonal nature of the Government's functioning where individual officers may fail to act responsibly. This in turn, would result in injustice to the institutional interest of the State. If the appeal filed by the State are lost for individual default, those who are at fault, will not usually be individually affected."

(emphasis supplied)

12. In Para-7 of the writ petition, the petitioner/State has admitted the fact that there is a considerable delay in filing these writ petitions, and it occurred on account of the procedural sanction from the State Authorities. He would contend that it took time for the State to obtain the sanction from the higher authorities, and initially, the Law and Legislative Affairs, while granting the sanction, inadvertently mentioned an incorrect case number, and later on, such a mistake was rectified, which further consumed more time.
13. Generally, the Court should weigh the reasons assigned by the petitioner/State while entertaining an application for condonation of delay, and if sufficient cause has not been shown, such a prayer is not tenable. In this batch of cases, the orders were passed by the Board of Revenue on 11.05.2010. As stated by the petitioner/State in Para-7, the State obtained the sanction, etc., and thereafter, they filed these petitions. It is not a case where the State has denied the fact that there is no delay, but rather an attempt has been made to explain the delay. Further considering the fact that the decision rendered by the Board of



Revenue would affect the Public Exchequer, and also it would set an incorrect precedent of law if not considered on merits, the delay in filing these petitions can be ignored.

14. Now coming to the facts and submissions made by the respective Advocates.
15. It is evident from the orders passed by the Collector of Stamps that there was a deficiency in the assessment of the market value of the properties, and therefore, the registered documents were referred to it by the Sub Registrar. The Collector of Stamps visited the spot and found that the properties were not valued properly, and accordingly, orders were passed against the respondents to make payment of the difference of stamp duty and registration fees.
16. The respondents before the Collector of Stamps took a plea that though the purchased plots are within the limits of the Municipal Corporations/Municipalities, but all plots are situated 40 feet away from the main road and therefore, the market value as proposed was erroneous. The Collector of Stamps found that the plots are situated adjacent to the main road and are diverted. The Board of Revenue has not disturbed the finding to the effect that the plots are diverted, but held that the plots are not developed and are situated 25 feet away from the main road and 15 feet from the service road. The area of each plot is more than 0.202 hectares; therefore, the market value cannot be assessed by applying a per square meter rate. It is also held that the guidelines applied by the Collector of Stamps are bad in law. The Board of Revenue further held that the documents were not produced with regard to the spot inspection.



17. Annexure P/2 is the spot inspection report. The Collector of Stamps has categorically held that the plots are situated adjacent to the main road. The plots are diverted and can be used as commercial plots. The guidelines issued by the Inspector General of Registration and Superintendent Stamps, Chhattigarh, Raipur, for the year 2005-06, particularly Clause 6, would show that the plots situated within 20 meter distance from the main road would be considered adjacent to the main road and the market value would be considered at a per square meter rate. It has been admitted by the respondents themselves that their plots are situated only 40 feet away from the main road. Thus, these plots are 12.192 meters away from the main road, and according to Clause 6 of the Guidelines of 2005-06, the market value of these plots would be considered by treating them as adjacent to the main road and commercial plots.
18. The documents with regard to the spot inspection and guidelines were part of the record of the Court of Collector of Stamps, but the Board of Revenue failed to consider those documents; therefore, the orders passed by the learned Board of Revenue are not sustainable in the eyes of the law. Accordingly, the orders passed in all cases dated 11.05.2010 are hereby set aside, and the orders passed by the Collector of Stamps dated 10.03.2010 are hereby restored.
19. Consequently, these writ petitions are **allowed**.

Sd/-

(Rakesh Mohan Pandey)
Judge