IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 7812 of 2026

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REKHA SUBHASH SAGAR & ORS.
Versus
STATE OF GUJARAT & ANR.

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Appearance:
MR PARTHIV B SHAH(2678) for the Petitioner(s) No. 1,2,3,4,5,6,7,8
MR JAYNEEL PARIKH, AGP for the Respondent(s) No. 1,2

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CORAM:**HONOURABLE MR. JUSTICE ANIRUDDHA P. MAYEE**

Date : 10/08/2026
ORAL ORDER

1. By the present writ petition, the petitioners are praying for a direction to consider and decide the representation dated 08.04.2026 and issue computation as per the directions given in order dated 10.01.2024 passed by the learned Division Bench of this Court in Letters Patent Appeal No.11 of 2024 and Letters Patent Appeal No.65 of 2024.

2. The learned Division Bench by order dated 10.01.2024 has passed the following directions:-

> *"23. However, on the directions issued by the learned Single Judge, we leave it open for the respondent authorities to compute the conversion tax for conversion of the land-in-question from commercial purposes to residential purposes as per the provisions of Section 67A of the Gujarat Land Revenue Code, 1879 pursuant to the application dated 27.08.2015 moved by the petitioners under Section 65A of the Land Revenue Code, 1879. We may make it clear that it is not open for the respondent authorities to take any decision about the permission for conversion under Section 65A, as the permission for conversion of the land-in-question from commercial to residential purpose shall be deemed to have been granted in view of the proviso to sub-section (1) of Section 65, which applies to the case of conversion under Section 65A of the Land Revenue Code, 1879. The only matter left with the respondent*

authorities is to compute the conversion tax in accordance with Section 67A, as is applicable as on 27.11.2015, i.e., the date of expiry of three months from the date of the application under Section 65A moved by the petitioners. However, at this stage, a concession has been given by Mr. Parthiv Shah, learned advocate appearing for the respondents, under the instructions received by him from the respondents, that the respondents are ready and willing to pay the conversion tax on the rates as applicable as on date, on the premise that deemed permission for conversion has already been granted by virtue of provision of Section 65(1) of the Land Revenue Code, 1879, in view of the order passed by the learned Single Judge in allowing both the writ petitions.

24. The appellants herein are, therefore, directed to make computation of the conversion tax, strictly in accordance with the provisions of 67-A, as per the applicable rate as on today, i.e., the date of the passing of this order, within a period of four weeks from the date of the receipt of copy of this order and duly communicate the same to the petitioners, forthwith. The petitioners shall be liable to make payment within the time granted by the appellant authorities."

3. This Court vide order dated 15.06.2026 in the present petition has passed the following order:-

"List on 19/06/2026. Learned AGP is directed to take appropriate instructions as to within what time the learned Collector, Vadodara shall comply with the order dated 10.01.2024 passed by the Division Bench of this Court in Letters Patent Appeal No. 11 of 2024 and decide the representation of the petitioner dated 07.04.2026."

4. Thereafter, since no instructions were forwarded by the respondent no.2-Collector to the learned AGP, this Court vide order dated 22.06.2026 has passed the following order:-

"1. Heard learned advocate for the petitioners.

2. Issue Notice, returnable on 28/07/2026. Learned AGP Mr. Jayneel Parikh waives service of notice on behalf of respondents.

3. The Division Bench of this Court vide order dated 10.01.2024 in LPA No. 11 of 2024 and order dated 24.01.2024 in LPA No. 65 of 2024 had directed therespondent No.2 to do the needful within four weeks.

4. The respondent No.2 shall be at liberty to take appropriate decision before the returnable date, failing which, adverse inference shall drawn against the respondent No.2.

Direct service is permitted."

5. That the respondent no.2-Collector did not take any action in terms of the order dated 10.01.2024 in Letters Patent Appeal No.11 of 2024. Thereafter on 28.07.2026, this Court was pleased to pass the following order:-

"1. By the order dated 10.01.2024 in Letters Patent Appeal No. 11 of 2024, the Division Bench of this Court had directed to respondent No.2- Collector Vadodara to compute the conversion tax in accordance with Section 67A of the Gujarat Land Revenue Code in respect of the subject lands bearing survey Nos. 18 paiki, 19 paiki, 33 paiki, 34 paiki & 35 paiki admeasuring 1,12,653 sq. mts. situated at Village- Sayajipura.

2. Despite specific direction given in the order dated 10.01.2024, no action was taken by the respondent No.2-Collector Vadodara. Thereafter, the present writ petition came to be filed on 05.05.2026.

3. On 15.06.2026, this Court had directed to the learned AGP to take appropriate instructions as to within what time the learned Collector, Vadodara shall comply with the said order dated 10.01.2024 passed by the Division Bench. Thereafter on 22.02.2026, this Court had directed that the respondent No.2 shall be at liberty to take appropriate decision before the next returnable date i.e. 28.07.2026.

4. Today, learned AGP Mr. Jayneel Parikh appearing on behalf of the respondents submits that the order dated 10.01.2024 has been challenged by way of SLP (Civil Diary) No. 44349 of 2026 on

> *25.07.2026.*
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> *5. As a last chance, the learned Collector, Vadodara is directed to comply with the order dated 10.01.2024 passed in LPA No. 11 of 2024 and pass appropriate order and place the same on record before the next date of hearing, failing which, this Court shall be constrained to initiate contempt proceedings against the respondent No.2- Collector, Vadodara, as more than two and half years have been passed, the respondent No.2- Collector, Vadodara has not complied with the order dated 10.01.2024 which was to be complied with within a period of four weeks.*
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> *6. List on 10/08/2026."*

6. Today, the learned AGP submits that he has no instructions whatsoever as to within what time the respondent no.2-Collector, Vadodara shall comply with the order dated 10.01.2024 passed by the learned Division Bench. The learned Division Bench had directed to make a computation of the conversion tax within a period of four weeks from the date of receipt of the order, which was to be duly communicated to the respondent no.2 forthwith. After filing of the present petition from 15.06.2026 till today, the respondent no.2-Collector, Vadodara has deliberately avoided the directions passed by the learned Division Bench as well as by this Court. The learned AGP submits that the respondent no.2 has filed Special Leave Petition (Diary No.) 44349 of 2026 on 25th July 2026 after this Court had passed the order directing the respondent no.2 to comply with the order of the learned Division Bench dated 10.01.2024. It is pertinent to note here that the Special Leave Petition has been filed in the Supreme Court on 25.07.2026 i.e. after a delay of more than 2½ years. The respondent no.2 is deliberately avoiding the directions passed by the learned Division Bench as well as by this Court.

7. In view of the above, issue **Notice** to respondent no.2-Collector, returnable on 24.08.2026.

8. The respondent no.2-Collector, Vadodara shall personally remain present before this Court on the next date of hearing and shall file an affidavit explaining:

(i) the reasons for non-compliance with the order dated 10.01.2024 passed in Letters Patent Appeal No.11 of 2024;

(ii) the steps taken, if any, for computation and communication of the conversion tax as directed by the learned Division Bench; and

(iii) the authority under which compliance has been withheld despite specific directions passed by the learned Division Bench as well as this Court.

(iv) Why proceedings under the Contempt of Courts Act, 1971 should not be initiate against respondent no.2-Collector, Vadodara for the *prima facie* wilful disobedience of the order dated 10.01.2024 passed by the learned Division Bench in Letters Patent Appeal No.11 of 2024 and the subsequent orders passed by this Court directing compliance thereof?

9. It is reiterated that the respondent no.2-Collector shall remain present in person with the affidavit answering the aforesaid queries of the Court hereinabove.

A copy of the order shall be also given to the learned AGP Mr. Jayneel Parikh for forwarding the same to respondent no.2-Collector.

Sd/-
(ANIRUDDHA P. MAYEE, J.)

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