

(1997) 10 AP CK 0042

In the Andhra Pradesh High Court

Case No : A.S. No's. 1253 of 1991 and 706 of 1992

Choda Dharampal Reddy

APPELLANT

Vs

Revenue Divisional Officer, Nalgonda District and another

RESPONDENT

Date of Decision : 17-10-1997

Acts Referred:

Evidence Act, 1872 — Section 91, 92

Land Acquisition Act, 1894 — Section 18, 23, 4(1), 6, 9

Citation : (1998) 1 ALD 261 : (1998) 1 ALT 47

Hon'ble Judges : V. Bhaskara Rao, J;D. Reddeppa Reddi, J

Bench : Division Bench

Advocate : Mr. K. Pratap Reddy, for P. Vijay Bhaskar Reddy, Mr. A.V. Sivaiah, SC for APSRTC and Government Pleader, for the Appellant;

Judgement

1. These two appeals, the former by the first claimant/landholder and the latter by the Land Acquisition Officer, Miryalaguda, as well as the beneficiary of acquisition, namely, Andhra Pradesh State Road Transport Corporation u/s 54 of the Land Acquisition Act, 1894 (for short "the Act") relate to acquisition of land bearing S.Nos.19 and 20 measuring Ac.1.90 situate in Nidamanoor village for the purpose of construction of Bus-Station at Nidamanoor.

2. The acquisition proceedings commenced with the publication of draft notification u/s 4(1) of the Act in the Gazette on 3-2-1987. Possession of the land was taken over on 13-5-1987. The Land Acquisition Officer after due enquiry passed the award on 29-3-1989. fixing the market value at Rs.30,000/- per acre. Not satisfied with the same, the claimants sought for a reference u/s 18 of the Act. Thereupon, the matter was referred to the Court of Subordinate Judge, Miryalaguda and registered as OP No.20/89.

3. Before the reference Court, the claimants laid claim at the rate of Rs.150/- per Sq.yard and statutory benefits like solatium, additional amount and interest as per the provisions of the Land Acquisition (Amendment) Act, 1984 (for short "the Amendment Act"). Their claim was resisted by the Land Acquisition Officer.

Evidence was adduced by both the parties. On behalf of the claimants, PWs. 1 to 3 were examined" and Exs.A1 to A14 were marked. On behalf of the Land Acquisition Officer, Mandal Revenue Officer, Nidamanoor was examined as RW1 and the award and award proceedings dated 29-3-1989 were marked as Exs.B1 and B2 respectively. On consideration of the said oral and documentary evidence, the reference court determined the market value at Rs.30/- per sq.yard and awarded statutory benefits like solatium, additional amount and interest as per the provisions of the Amendment Act. Accordingly, he passed the impugned judgment and decree dated 5-2-1991. Aggrieved by the same, the first claimant, namely, Choda Dharampal Reddy, who owns Ac. 1-80 cents and 83 sq.yards, alone filed AS.No. 1253/91 restricting his claim to Rs. 120/- per sq.yard and the Land Acquisition Officer filed AS.No.706/92 questioning the enhancement of compensation from Rs.30,000/- per acre to Rs.30/- per sq.yard.

4. The sole appellant in AS.No.1253/91 filed CMP No. 13345/96 to prove Exs.A1 to A7 and A13 either through affidavits as provided under Order 19 Rule 1 of the CPC or in the alternative to direct the Court below to examine the persons connected with their execution and forward his findings thereon. Thereupon, this Court by order dated 18-9-1996 directed the Subordinate Judge, Miryalaguda to examine the witnesses that may be produced by the first claimant and submit his findings. Pursuant to the said direction, the learned Subordinate Judge, Miryalaguda examined PWs.4 to 8 produced by the first claimant and submitted his report dated 24-1-1997.

5. During the course of arguments, it was noticed that the beneficiary of acquisition, namely, Andhra Pradesh State Road Transport Corporation had no notice in the matter either before the Land Acquisition Officer or before the Reference Court. Therefore, notice was ordered to the beneficiary of acquisition. Thereupon, it filed CMP No.12265/97 and CMP No.12189/97 to implead itself as Appellant No.2 in AS.No.706/92 and as respondent No.2 in AS.No.1253/91 respectively. These petitions have been ordered as prayed for by orders dated 29-8-1997.

6. Elaborate arguments have been advanced by Sri K. Prathap Reddy, learned Senior Advocate appearing for the appellant in AS.No.1253/91 and respondents in AS.No.706/92, learned Government Pleader for Appeals and Sri A.V. Sivaiah, learned Standing Counsel for APSRTC, the beneficiary of acquisition. They have taken us through the oral and documentary evidence and the judgement under appeal as well as the report dated 24-1-1997. On consideration of the same, we formulate the points that emerge for our consideration as under:

1. Whether the market value fixed at the rate of Rs.30/- per sq.yard by the reference court is just and reasonable, if not, what would be the just and reasonable market value for the acquired land as on the date of 4(1) notification?
2. Whether the general principle of making reasonable deduction from the gross market value to account for the area required for laying roads and other counts

is applicable to the present case and if so what would be the just and reasonable percentage of deduction?

Point No. 1: Ex. All is the site plan. Its correctness is not disputed at any stage, It throws considerable light on the location and potentiality of the acquired land. As per the said plan, the PWD road-Nagarjunasagar to Miryalaguda passing through Nidamanoor is /on northern side. In the middle of the village Nidamanoor there is approach road that connects PWD road on the north. The acquired land is just adjacent to the said approach road. In between the approach road and PWD road apart from primary Health Centre, Warehousing godowns, Police Station, Sub-post Office, Central Bank of India, Nagarjuna Grameena Bank and Market-yard there are the offices of Mandal Revenue Officer, Mandal Praja Parishad, Sub-treasury, Excise Sub-Inspector and Assistant Social Welfare Officer. The acquired land is towards east of the approach road whereas all the premises mentioned above are towards its north-west. The plots covered under Exs.A3 to A5, are in S.No.22 and the plot covered under Ex A13, is in S.No.20. The plots covered under Exs.A1, A6, and A7 which are in S.Nos.379, 1 and 375 respectively, are either adjacent or nearer to PWD road on the north. Thus, the plots covered under Exc.A3 to A5 and A13 are closer in proximity of situation to the acquired land than the plots covered under Exs.A1, A6, and A7.

7. Let us, here, advert to the oral evidence on the location and potentiality of the acquired land. On this aspect, it is enough to refer to the evidence of PW1 and RW2. The appellant in AS.No.1253/91 is PW1. He testified that Nidamanoor is on Miryalaguda and Devarakonda road and it is the Mandal Headquarters. It had a population of 10,000 in 1987. It is a commercial centre. Besides lorry traffic, about 160 buses pass through Nidamanoor every-day. The acquired land is very near to the offices of Mandal Revenue Officer, Mandal Praja Parishad, Sub-treasury, and other institutions like Primary Health Centre, Police Station, High School, Excise Station, Banks, Market-yard, Warehousing godowns etc. The acquired land is in the heart of the village, Nidamanoor and it is very much suitable for residential as well as commercial purposes. His evidence receives substantial support from RW1, the Mandal Revenue Officer, Nidamanoor. Infact, he admitted that the acquired land would be fit for construction of commercial complex.

8. In the light of the above documentary and oral evidence, we are fully satisfied that the acquired land is situated in the heart of Nidamanoor village and it was useful for residential as well as commercial purposes as on the date of the publication of S. 4(1) notification.

9. The factors that should be borne in mind while determining the market value of the land have been well set out by the Supreme Court in Chimanlal Hargovinddas Vs. Special Land Acquisition Officer, Poona and Another, in the following terms :

"1. A reference u/s 18 of the Land Acquisition Act is not an appeal against the

award and the Court cannot take into account the material relied upon by the Land Acquisition Officer in his Award unless the same material is produced and proved before the Court.

2. So also the Award of the Land Acquisition Officer is not to be treated as a judgement of the trial court open or exposed to challenge before the court hearing the reference. It is merely an offer made by the Land Acquisition Officer and the material utilised by him for making his valuation cannot be utilised by the court unless produced and proved before it. It is not the function of the court to sit in appeal against the award, approve or disapprove its reasoning, or correct its error or affirm, modify or reverse the conclusion reached by the Land Acquisition Officer, as if it were an appellate Court.

3. The Court has to treat the reference as an original proceeding before it and determine the market value afresh on the basis of the material produced before it

4. The claimant is in the position of a plaintiff who has to show that the price offered for his land in the award is inadequate on the basis of the materials produced in the court. Ofcourse the materials placed and proved by the other side can also be taken into account for this purpose.

5. The market value of land under acquisition has to be determined as on the crucial date of publication of the notification u/s 4 of the Land Acquisition Act (dates of Notifications under Sections 6 and 9 are irrelevant).

6. The determination has to be made standing on the date line of valuation (date of publication of notification u/s 4) as if the valuer is a hypothetical purchaser willing to purchase land from the open market and is prepared to pay a reasonable price as on that day. It has also to be assumed that the vendor is willing to sell the land at a reasonable price.

7. In doing so by the instances method, the court has to correlate the market value reflected in the most comparable instance which provides the index of market value.

8. Only genuine instances have to be taken into account (Sometimes instances are rigged up in anticipation of acquisition of land).

9. Even post-notification instances can be taken into account (1) if they are very proximate, (2) genuine and (3) the acquisition itself has not motivated the purchaser to pay a higher price on account of the resultant improvement in development prospects.

10. The most comparable instances out of the genuine instances have to be identified on the following considerations:

(i) proximity from time angle;

(ii) proximity from situation angle.

11. Having identified the instances which provide the index of market value the

price reflected therein may be taken as the norm and the market value of the land under acquisition may be deducted by making suitable adjustment for the plus and minus factors vis-a-vis land under acquisition by placing the two in juxtaposition.

12. A balance sheet of plus and minus factors may be drawn for this purpose and the relevant factors may be evaluated in terms of price variation as a prudent purchaser would do.

13. The market value of the land under acquisition has thereafter to be deducted by loading the price reflected in the instance taken as norm for plus factors and unloading it for minus factors.

Plus factors :

1. Smallness of size.
2. Proximity to a road.
3. Frontage on a road.
4. Nearness to developed area
5. Regular shape.
6. Level vis-a-vis land under acquisition.
7. Special value for an owner of an adjoining property to whom it may have some very special advantage.

14. The exercise indicated in clauses (11) to (13) has to be undertaken in a common sense manner as a prudent man of the world of business would do. We may illustrate some such illustrative (not exhaustive) factors :

15. The evaluation of these factors of course depends on the facts of each case. There cannot be any hard and fast or rigid rule. Common sense is the best and most reliable guide. For instance, take the factor regarding the size. A building plot of land say 500 to 1000 sq.yards cannot be compared with a large tract or block of land of say 1000 sq.yards or more. Firstly while a smaller plot is within the reach of many, a large block of land will have to be developed by preparing a lay out, carving out roads, leaving open space, plotting out smaller plots, waiting for purchasers (meanwhile the invested money will be blocked up) and the hazards of an entrepreneur. The factor can be discounted by making a deduction by way of an allowance at an appropriate rate ranging approximately between 20% to 50% to account for land required to be set apart for carving out lands and plotting out small plots. The discounting will to some extent also depend on whether it is a rural area or urban area, whether building activity is picking up and whether waiting period during which the capital of the entrepreneur would be locked up, will be longer or shorter and the attendant hazards.

Minus factors :

1. Largeness of area,
2. Situation in the interior at a distance from the road,
3. Narrow strip of land with very small frontage compared to depth,
4. Lower level requiring the depressed portion to be filled up,
5. Remoteness from developed locality,
6. Some special disadvantageous factor which would deter a purchaser.

16. Every case must be dealt with on its own fact pattern bearing in mind all these factors as a prudent purchaser of land in which position the Judge must place himself."

10. Before we proceed to identify the genuine and comparable sale transactions that could form basis for determination of the market value of the acquired land as suggested in the above referred decision, we shall, in brief, refer to other documents, viz., Exs. A8, A9, A10, A12 and A14, to which our attention has been invited by Sri K. Pratap Reddy, learned senior advocate appearing for the claimants and the objections raised by the learned Government Pleader for Appeals and the learned standing Counsel for the beneficiary of acquisition for adopting the value fetched by small plots to determine the market value of the acquired land. Exs.A8, A9, and A14 are valuation certificates issued by the Mandal Revenue Officer on the basis of basic valuation register. Ex.A10 is another valuation certificate issued by the concerned Sub-Registrar and indisputably it is also based on the value shown in the basic valuation register. In P. Ram Reddy and Others Vs. Land Acquisition Officer, Hyderabad Urban Development Authority, Hyderabad and Others, it has been held by the Supreme Court that the value of the lands as found in the basic valuation registers maintained under the Stamp Act cannot form basis for determination of the market value of the land under the Act. This has been the consistent view of the Supreme Court as well as this Court in number of other decisions. In view of this settled proposition of law, Exs.A8, A9, A10 and A14 are of absolutely no help to the claimants/landholders.

11. Ex.A12 is a certified copy of the judgement dated 1-9-1984 in O.P.148 of 1983 on the file of Sub-Court, Nalgonda, whereunder, compensation was awarded at the rate of Rs. 1,20,000/- per acre for the land bearing S.Nos.250, 252 and 301 measuring Acres 11.025 situate in Nidamanoor village, acquired pursuant to draft notification dated 25-7-1981. It is stated that the said judgement was affirmed by this Court in A.S.No.1068 of 1985 disposed of on 27-4-1994. Sri Pratap Reddy, learned senior advocate appearing for the claimants, placing reliance on this document, tries to persuade us to accept the claim at the rate of Rs.120/- per square yard having regard to the timelag of more than five years between the two notifications. We are unable to countenance this submission for the reason that there is no evidence on record to establish that the lands covered under the two draft notifications possessed

similar potentialities as on the respective dates of publication of the same. Therefore, Ex.A12 is also of no help to the claimants/landholders.

12. The learned Government Pleader for Appeals vehemently contends that the acquired land was an agricultural land as on the date of S. 4(1) notification and as such, the values reflected under the various sale deeds relied upon by the claimants cannot be acted upon. Sri A. V. Sivaiah, learned standing Counsel for the beneficiary of the acquisition, supplements that since the extent of the acquired land is Acre 1-90 cents the value fetched by small plots does not offer any reasonable basis for determination of its market value. To substantiate his submission he places strong reliance on a decision of the Supreme Court in P. Rajan and another v. The Kerala State Electricity Board and another, 1996 (8) Scale 436. We are unable to countenance these submissions in view of our finding that the acquired land is situate in heart of Nidamanoor village and possessed all potentialities requisite for residential as well as commercial purposes.

13. Now, we proceed to identify the genuine and comparable sale transactions that could form basis for determination of the market value of the acquired land. On this aspect, we have already held that the plots covered under Exs.A3 to A5 and A13 are closer in proximity of situation to the acquired land than the plots covered under Exs.A1, A6 and A7. It has been held in Chimanlal's case (supra):

"10. The most comparable instances out of the genuine instances have to be identified on the following considerations :

i) xx xx b) proximity from situation angle.""

In view of this, we consider it unnecessary to deal with the transactions covered under Exs.A1, A6 and A7 dated 17-1-1987, 8-3-1986 and 10-3-1986 respectively.

14. Then remain the transactions covered under Exs.A3, A4, A5 and A13. There is no dispute that the land covered thereunder is situate very close to the acquired land. It is evident from Ex.All that the approach road separates the two. In fact, the plot covered under Ex.A13 forms part of S.No. 20 which is the subject-matter of present -acquisition. But it is significant to note that this document, whereunder 150 square yards was sold at the rate of Rs.120/- per square yards, was executed by the first claimant himself, i.e., the appellant in AS.No. 1253 of 1991, that too, on the very day, i.e., 3-2-1987, the S.4(1) notification was published in the Gazette, It looks, thus, obvious that it was brought into existence knowing fully well of the present acquisition and with a view to claim higher rate of compensation. Therefore, the value reflected thereunder cannot form basis for determination of the market value of the acquired land.

15. Ex.A3 is a certified copy of sale deed dated 8-5-1986. PW4, the purchaser thereunder, deposed that he purchased 44.14 square yards from PW5 under the said deed for a consideration of Rs. 18,000/-, but obtained the sale deed only for

Rs.4,800/- and constructed a shop therein. Ex.A-4 is a certified copy of sale deed dated 23-4-1986. PW7, the purchaser thereunder, deposed that he purchased 82.5 square yards from PW5 under the said document for a consideration of Rs. 18,000/-, but got a sale deed registered only for Rs.6,800/-. He also stated that he constructed a house therein. Ex.A-5 is a certified copy of sale deed dated 23-4-1986. PW6, the purchaser thereunder, deposed that he purchased 67.5 square yards from PW5 for a consideration of Rs.18,000/- but got a sale deed registered only for Rs.5,600/-. He also deposed that he constructed a shop therein. PW5, the vendor under Exs.A3, A4 and A5, no doubt corroborates the evidence of PWs.4, 6 and 7 with regard to the sale consideration. But, the judicial opinion is heavy for the proposition that the amount of sale consideration is an essential term of contract of sale and that no evidence of oral agreement to the contra is admissible in evidence. To avoid multiplication, it is enough to refer to the decisions in Mohammad Taki Khan Vs. Jang Singh, and K.S. Narasimhachari Vs. The Indo Commercial Bank Ltd., G.T. Madras and Another, . In the case of Taki Khan (supra) it is held:

"The amount of sale consideration is a term of deed of sale. When the terms of a deed of sale have been proved according to Section 91, Evidence Act, no evidence of any oral agreement or statement shall be admitted as between the Parties to the deed of sale or their representatives for the purpose of contradicting, varying, adding to, or subtracting from the amount of sale consideration."

In the case of Narasimha Chari (supra), Sri S. Ramachandra Iyer, C.J., speaking for the Division Bench observed:

"Proviso(1) to Section 92 of the Evidence Act says that any fact may be proved which would invalidate any document or which would show want or failure of consideration. It is well recognised that under the terms of the proviso while it will be competent to the party to a contract to adduce evidence to prove want of consideration or failure of consideration specified in the document, it will not be competent for him to prove a variation of the consideration recited in the document. Consideration specified in a document will be one of the terms of the contract evidenced by it. Thus, where consideration although specified to be of a particular kind e.g. cash can and will be shown to be for different kind, or it can be shown that it is false and that there was really no consideration. But this is different from a case where a party admits the passing of consideration specified in the document, but attempts to show that the consideration was earlier less or more than what it is specified. This he is not allowed to do."

In the light of this settled proposition of law, we have no option but to hold that the oral evidence of PWs.4, 5, 6 and 7, which is contrary to the recitals found in Exs.A3, A4 and A5 with regard to sale consideration, is inadmissible in evidence. However, we see no reason to discard their evidence to the extent it is consistent with the recitals found in the documents. Further, there is no material to suggest that those documents were brought into existence in anticipation of the

acquisition proceedings. In such view of the matter, we hold, unhesitatingly, that the sale consideration shown thereunder can be accepted as correct.

16. It is evident from Ex.A11 that the plot covered under Ex.A3 is on the corner having the advantage of roads on two sides. On one side there is approach road passing through Nidamanoor village and on the other there is road that connects the approach road with PWD road. The plot covered under Ex.A5, though adjacent to the approach road, was sold and purchased at the rate of Rs.83/- per square yard. Whereas the plot covered under Ex.A3, was sold at the rate of Rs.108.50 ps. per Sq. yard. The time-gap between the two transactions is only few days. Further, PW6, the purchaser under Ex. A5, deposed that he constructed a shop in the plot purchased by him. All these factors do indicate that the plot covered under Ex. A3 fetched higher rate mainly for the reason that it has the advantage of having roads on two sides. Moreover, it has come in the evidence of PW4, the vendee thereunder, that he constructed a shop in the plot purchased by him. In this view of the matter, we are unable to persuade ourselves to adopt the value reflected under Ex.A3, i.e., at the rate of Rs.108.50 ps. per square yard as basis for determining the market value of the acquired land.

17. The plots covered under Exs.A4 and A5 which are adjacent to the approach road were purchased on the same date, i.e., 23-4-1986. It has come in the evidence of PW7 that he constructed a house on the plot purchased by him under Ex.A4. It is already noted that a shop was constructed on the plot covered by Ex.A5. Yet, the price of both plots is almost the same. Moreover, it cannot be said that the entire extent of Acre 1-90 cents would be useful for commercial purpose. Having regard to all these facts, we are of the considered view that the value reflected under Exs. A4 and A5, i.e., Rs.83/- per square yard can safely be taken as the basis for determining the market value of the acquired land.

18. The transactions effected under Exs.A4 and A5 are dated 23-1-1986 whereas the date of publication of the S.4(1) notification is 3-2-1987. Thus, there is a timelag of nearly nine months between the two. It is a common phenomenon that there would be escalation of prices from time to time, which may reasonably be taken at 12 to 20% per annum. That apart, the front portion of the acquired land, lying all along the approach road, will certainly be useful for commercial purpose. Having regard to all these factors, we consider it just and proper to fix the gross market value of the land at Rs. 100/- per square yard as on the date of the publication of the S. 4(1) notification. It follows that the market value fixed by the reference Court is not just and reasonable and the net market value of the acquired land could be determined after arriving at a decision on point No. 2. This point is answered accordingly.

19. Point No.2: Sri Pratap Reddy, learned Senior Counsel appearing for the appellant in AS.No.1253/91 maintains that as the acquired land had all plus factors like smallness of size, proximity to a road, frontage on a road, nearness to a developed area and regular shape etc., no deduction is warranted towards

developmental purposes. To drive home his point he places strong reliance on a decision of the Supreme Court in *Bhagwathula Samanna and others Vs. Special Tahsildar and Land Acquisition Officer, Visakhapatnam Municipality*, wherein it is held:

"The proposition that large area of land cannot possibly fetch a price at the same rate at which small plots are sold is not absolute proposition and in given circumstances it would be permissible to take into account the price fetched by the small plots of land. If the larger tract of land because of advantageous position is capable of being used for the purpose for which the smaller plots are used and is also situated in a developed area with little or no requirement of further development, the principle of deduction of the value for purpose of comparison is not warranted..." (Para 13)

On a careful perusal of the said decision, we find that the above conclusion was reached on the ground that it was satisfactorily established by evidence on record that the acquired land had facilities of road and other amenities and was adjacent to a developed colony and it was possible to utilise the entire area as house sites. But that is not the situation in the case on hand. Admittedly, as on the date of publication of Section 4(1) notification the acquired land was being put to agricultural use only. Its extent, which is Ac.1-90 cents, cannot be considered to be small. Undeniably, the entire area could not be utilised either for residential or commercial purpose without making necessary provision for roads etc., The sale deeds, viz., Exs.A4 and A5, we have identified for the purpose of determining the market value of the acquired land related to small extents measuring 82 1/2 Sq.yards and 67 1/2 Sq. yards, fully developed and ready for construction of buildings. There is no dispute that the acquired land needed basic facilities like roads, electricity and water so as to convert the same into house sites. Considered from this view, we are unable to persuade ourselves to adopt the value reflected under Exs.A4 and A5 to the entire extent of the acquired land, without making any deduction to account for formation of roads and other amenities.

20. Yet, another ground raised by the learned Counsel to avoid deduction is that there was no necessity to leave any area for roads etc., since the acquisition was for construction of a Bus-Station. We find no substance in this submission, for, the purpose of acquisition and how the acquired land was utilised are irrelevant for the purpose of determining the market value. The relevant factor is only the price at which the acquired property would have changed hands from a willing seller to a willing buyer.

21. The next question is what would be the reasonable percentage of deduction. In *Administrator General of West Bengal Vs. Collector, Varanasi*, M.N. Venkatachalaiah, J as he then was, speaking for the Court, observed:

"It is trite proposition that prices fetched for small plots cannot form safe basis for valuation of large tracts of land as the two are not comparable properties.

The principle that evidence of market value of sales of small, developed plots is not a safe guide in valuing large extents of land has to be understood in its proper perspective. The principle requires that prices fetched for small developed plots cannot directly be adopted in valuing large extents. However, if it is shown that the large extent to be valued does admit of and is ripe for use for building purposes; that building lots that could be laid out on the land would be good selling propositions and that valuation on the basis of the method of a hypothetical lay out could with justification be adopted, then in valuing such small, laid out sites the valuation indicated by sale of comparable small sites in the area at or about the time of notification would be relevant. In such a case, necessary deductions for the extent of land required for the formation of roads and other civic amenities; expenses of development of the sites by laying-out roads, drains, sewers, water and electricity lines, and the interest of the outlays for the period of deferment of the realisation of the price; the profits on the venture etc., are to be made. In *Brig. Sahib Singh Kalha and Others Vs. Amritsar Improvement Trust and Others*, this Court indicated that deductions for land required for roads and other developmental expenses can, together, come up to as much as 53%".

The same view has been reiterated in *K. Vasundara Devi Vs. Revenue Divisional Officer (LAO)*, and *Smt. Basavva and others Vs. Special Land Acquisition Officer and others*, . On careful analysis of the above decisions, we find that deduction has to be made on two counts. One is for applying the price fetched by a small plot to a large extent and the other is to account for the area required for formation of roads and other civic amenities. Viewed from this perspective, we consider that 50% deduction from the gross market value would meet the ends of justice in the case on hand. We answer this point accordingly.

22. In the light of our discussion and conclusion on points 1 and 2, the net market value of the acquired land has to be fixed at Rs. 50/- per Sq.yard. We fix the same accordingly and hold that the appellant in AS.No.1253/91 would be entitled to market value of his land measuring Ac. 1-80 cents and 83 Sq.yards at the rate of Rs.50/- per Sq.yard together with additional amount, solatium and interest as provided under the Amendment Act. In consequence, we dismiss A.S.No.706/92 and allow AS.No.1253/91 to the extent mentioned above. However, having regard to the facts and circumstances of the case, we direct each party in both the appeals to bear his own costs.