
(2000) 06 AP CK 0062

In the Andhra Pradesh High Court

Case No : CRP No. 2445 of 1996 and Batch

State of A.P.

APPELLANT

Vs

Merla Venkata Rao (died) and others

RESPONDENT

Date of Decision : 08-06-2000

Acts Referred:

Andhra Pradesh Land Reforms (Ceiling on Agricultural Holdings) Act, 1973 — Section 10(3), 2, 3, 7, 7(1)
Constitution of India, 1950 — Article 39

Citation : (2000) 4 ALD 548 : (2000) 4 ALT 608

Hon'ble Judges : A. Gopal Reddy, J

Bench : Single Bench

Advocate : M/s. M.S. Ramachandra Rao, C. Subba Rao, M. Krishna Mohan Rao, B. Adinarayana Rao and Mrs. PN Anjana Devi Satayanarayana, A.A.G., Government Pleaders for Land Ceiling and for Land Reforms, for the Appellant;

Judgement

1. Whether the agricultural lands transferred by sale or otherwise during the crucial period between 24-1-1971 and 2-5-1972 falling u/s 7(1) of the A.P. Land Reforms (Ceiling on Agricultural Holdings) Act, 1973 (for short the Act 1 of 1973) shall be liable for surrender as excess land u/s 10 of the Act 1 of 1973 is the nub of the issue mooted in all the revisions by the State.

2. The facts in all the revisions lie in a narrow compass: One Sri Marala Venkata Rao S/o. Agathaiah and his wife Suramma filed declarations in LCC No.1257/KDA/75 and LCC No.1181/KDA/75 u/s 8 of the Act 1 of 1973. As per Section 3(f) the husband and wife comprise a family unit. Both the declarations were clubbed together and determined that the declarant was holding excess land equivalent to 8-1020 SH by order dated 31-10-1975. The declarant aggrieved by the orders of the primary Tribunal filed LRA No.64 of 1975 on the file of Land Reforms Appellate Tribunal, Rajahmundry and the same was disposed of on 19-6-1976. Aggrieved by the same, the declarant filed CRP No.1472 of 1976 in this Court and the same was disposed of on 8-2-1977 (Merla Venkata Rao v. State of A.P. 1977 (1) APLJ 272 The declarant further carried the matter in

appeal before the Honourable Supreme Court in Civil Appeal No.2649 of 1977 and the same was dismissed on 11-2-1992. Thereafter the declarant filed Review Petition No.758 of 1992 in Civil Appeal No.2649 of 1977 and the same was also dismissed on 13-10-1982. After disposal of the review petition, Section 10(3) notice was issued by the Land Reforms Tribunal on 31-7-1992 to the LR of declarant. The Land Reforms Tribunal, Kakinada issued Form No.IX notice on 3-8-1992 in respect of the lands of the Velangi Endamarru village. Aggrieved by the issuance of the Form IX notice, the LR of the declarant filed LRA Nos.123 and 124 of 1992 and some of the alienees filed LRA No.122 of 1992. The LR of the declarant filed LRA No.123 of 1992 against the order dated 31-7-1992 of the Land Reforms Tribunal, Kakinada in LCC NO.1157/KDA/75. The third party objectors filed petitions before the Land Reforms Tribunal, Kakinada objecting that their land situated in Dharmavaram, Rachapalli and Anuru village cannot be accepted for surrender. The Tribunal by order dated 22-12-1992 rejected their objections, hence they filed appeals before the Land Reforms Appellate Tribunal. The Land Reforms Appellate Tribunal by the impugned judgment dated 22-4-1993 allowed the appeals filed by the third party objectors and held that the lands, which were purchased by the third party objectors between 24-1-1971 and 2-5-1972 are not surrenderable to the State. The appeals filed by the LR of the declarant were also allowed partly directing to exclude the land covered as per orders in LRA No.64 of 1975 dated 19-6-1976 and determined the actual surplus after deducting the land as per the benefit given in LRA No.64 of 1973. Aggrieved by the same, State filed CRP Nos.2445 of 1996 and 4226 of 1996.

3. It is not in dispute that all the lands transferred by declarant or his wife on or after 24-1-1971 and before 2-5-1972 by way of sale etc., and the purchasers are in possession of the properties purchased by them.

4. Sri D. Prakash Reddy, learned Additional Advocate-General appearing for the State strenuously urged that the Act 1 of 1973 was enacted with the sole object to see that no family unit should possess more land than the ceiling area prescribed. Once the ceiling area is determined for the purpose of taking over the excess land and distribute the same to the landless poor persons towards securing the principles specified in clauses (b) and (c) of Article 39 of the Constitution of India. Any interpretation with regard to Section 7(1) has to be in consonance with the object sought to be achieved but not to nullify the purpose for which the Act was enacted. According to him, once the ceiling area is determined for , the purpose of taking over excess land, there is no bar for taking possession of the excess land which is determined to the holding of the declarant. If the same is confined only to the lands covered to the sales effected u/s 7(2), it will amount to nullify the whole object of the Act and the purpose for which it was enacted. Once the land is determined to the holding of the declarant and who was declared as surplus holder, it is for the authorities to take possession of the same and distribute the land among landless poor persons. Primary authority rightly rejected the objections made by the third parties by properly appreciating the purpose for which the Act was enacted. The lower

appellate authority set-aside the same and declared that the lands cannot be taken possession as surplus land from the possession of the purchasers/transferors is erroneous. He also contended that once the determination of the land to the holding of the declaration has become final in view of the dismissal of the civil appeal and review petition by the Honourable Supreme Court, the same is liable to be taken possession and distribute to the landless poor and cannot be reopened at the instance of third parties, therefore, he prays to allow the revisions. In support of his contentions he relied upon the following judgment:

1. State of Andhra Pradesh Vs. S.B.P.V. Chalapathi Rao, etc., .

2. Meria Venkata Rao v. State of A.P., 1995 Supp.(1) SCC 245.

5. On the other hand, Sri J.V. Suryanarayana vehemently argued that the appellate authority has rightly taken note of the provisions Section 7(1) and the proviso to Section 7(8) which is confined only to alienations made on or after 2-5-1972. Section 7(1)(d) contemplates that sales will be disregarded only for the purpose of computation of the ceiling area of the declarant only. If the Legislature is silent with regard to the taking possession of surplus land from the alienees u/s 7(1), the Tribunal cannot legislate and interpret that lands u/s 7(1) is also liable to be surrendered if there is any short fall after taking possession from alienees under proviso to Section 7(8). The intent of the Act 1 of 1973 is to see that no person can possess the land more than the ceiling area prescribed under the Act. If the said purpose of the Act is not defeated by virtue of act of parties i.e., the holder himself distributes the lands either by sale or in other method, it cannot be said that such a sale is null and void when the Legislature itself has not stated with regard to the sale that were effected between the crucial period covered by Section 7(1). The Land Reforms Appellate Tribunal according to him has rightly considered the object and allowed the appeals. Apart from the same, he contended that the computation of the ceiling area of the declarant holdings is contrary to Section 7(7)(a) as no notice whatsoever was given to the affected parties before such determination, hence, the same is not binding on the third party objectors. He also submitted that the order has become final against declarant No.2 as CRP against R2 and R9 was dismissed in CRP Nos.2445 of 1996 and 4226 of 1996. In effect, common order passed by the appellate Tribunal is confirmed against the above respondents. Therefore, it is not a case where this Court in exercise of the revisional jurisdiction can interfere with the order passed by the appellate Tribunal. In support of his contentions, he relied upon the following judgments:

1. Naganatha Ayyar v. Authorised Officer, 1971 (1) MLJ 275.

2. Kumar Pashupati Nath Mullah (Dead) by Lrs. Vs. State of West Bengal, .

3. Rukumanand Bairoliya Vs. The State of Bihar, .

4. Eranki Venkata Ramanamma and Others Vs. Eranki Atchuta Venkata Subramanyam and Others, .

6. In view of the rival contentions, the point that arises for consideration is whether the transfers made by the declarant or his wife on or after 24-1-1971 to 2-5-1972 which are in possession of the third parties can be liable for surrender u/s 10 or the same has to be excluded from the surrender proceedings.

Section 7 of the Act 1 of 1973 reads as under:

7. Special provision in respect of certain transfers, etc., already made:--(1) Where on or after the 24th January, 1971 but before the notified date, any person has transferred whether by way of sale, gift, usufructuary mortgage, exchange, settlement, surrender or in any other manner whatsoever, any land held by him or created a trust of any land held by him, then the burden of proving that such transfer or creation of trust has not been effected in anticipation of, and with a view to avoiding or defeating the objects of any law relating to a reduction in the ceiling on agricultural holdings, shall be on such person, and where he has not so proved, such transfer or creation of trust, shall be disregarded for the purpose of the computation of the ceiling area of such person.

(2) Notwithstanding anything in subsection (1), any alienation made by way of sale, lease for a period exceeding six years, gift, exchange, usufructuary mortgage or otherwise, any partition effected or trust created of a holding or any part thereof, or any such transaction effected in execution of a decree or order of a civil Court or any award or order of any other authority on or after the 2nd May, 1972 and before the notified date, in contravention of the provisions of the Andhra Pradesh Agricultural Land (Prohibition of Alienation) Act, 1972 shall be null and void.

(3) Where at any time within a period of five years before the notified date, any person has converted any agricultural land held by him into a non-agricultural land, then the land so converted shall be deemed to be agricultural land on the notified date for the purposes of this Act.

(4) Where on or after the 24th January, 1971 but before the notified date :

(a) any declaration of dissolution of marriage has been made by a Court on an application made on or after the 24th January, 1971; or

(b) any other dissolution of marriage in accordance with any law or custom has taken place, then the land held by each spouse immediately before the date of such dissolution shall, for the purposes of this Act be deemed to be land held on the notified date by the family unit of which they were members immediately before such dissolution.

(5) Where on or after the 24th January, 1971, but before the notified date, any person has been given in adoption, then the land held by such person immediately before the date of such adoption shall, for the purposes of this Act, be deemed to be held on the notified date by the family unit of which he was a member immediately before such adoption.

(6) In every case referred to in subsection (4) or sub-section (5) the computation of the ceiling area shall first be made in respect of the family unit referred to in the said sub-section, and after the surrender of the land held in excess of the ceiling area by such family unit, the remaining land held by such divorced spouse or adopted person, as the case may be, shall be included in the holding of such divorced spouse or adopted person, whether as an individual or as a member of a family unit of which such spouse or person has become a member,

(7) If any question arises,--

(a) Whether any transfer or creation of a trust effected on or after the 24th January, 1971 had been effected in anticipation of, and with a view to avoiding or defeating the objects of, any law relating to a reduction in the ceiling on agricultural holdings;

(b) whether any alienation made, partition effected or trust created on or after the 2nd May, 1972 is null and void;

(c) whether any conversion of agricultural land into non-agricultural land had taken place within a period of five years before the notified date;

(d) whether any dissolution of a marriage had taken place on or after the 24th January, 1971 either on an application made on or after the said date, or in accordance with any law or custom;

(e) whether any person had been given in adoption on or after the 24th January, 1971;

such question shall be determined by the Tribunal, after giving an opportunity of being heard to the affected parties, and its decision thereon shall, subject to an appeal and a revision under this Act, be final.

(8) If the Tribunal decides that any transfer, or creation of trust had been effected in anticipation of, and with a view to avoiding or defeating the objects of any law relating to a reduction in the ceiling on agricultural holdings or that any alienation made or partition effected or trust created is null and void and if as a result of such transfer, alienation or creation of trust, the holding of the person or the family unit, that remains on the notified date does not exceed the extent of land that he or the family unit is liable to surrender, then the Tribunal shall treat the entire holding thus left over as the extent of land to be surrendered under the provisions of this Act by the person or the family unit, as the case may be :

Provided that the balance of extent of land that remains liable to be surrendered by the person or family unit shall, subject to such rules as may be prescribed, be surrendered by the alienee who is in possession of such holding by virtue of any transaction effected in contravention of the provisions of the Andhra Pradesh Agricultural Lands (Prohibition of Alienation) Act, 1972,

Earlier to the enactment of Act 1 of 1973 and to prevent the landholder from

transferring the land, the A.P. Agricultural Land (Prohibition of Alienation) Ordinance, 1972 was promulgated on 2-5-1972 prohibiting the alienation of agricultural lands where holding of a landlord exceeds four hectares of wet (10 acres) or 10 hectares (26 acres) of dry. The said ordinance was replaced by A.P. Agricultural Lands (Prohibition of Alienation) Act, 1972 (Act XIII of 1972). Thereafter Act 1 of 1973 was brought into force from 1-1-1975 which repealed the earlier Act i.e., A.P. Ceiling on Agricultural Holdings Act, 1961 and the A.P. Act XIII of 1972. The main idea of ceiling on agricultural holdings is to acquire excess land held by the landholders and distributes the same to the landless agriculturists. The object for which the above enactment was made will be defeated if the landlords are allowed to transfer the lands possessed by them more than the ceiling area and in many cases, the transfers are fictitious or made wholly with an intention to over come the provisions of the Act. In order to achieve the object sought to be achieved the Legislature incorporated in 7(1). The burden of proving that the transfer has not been effected in anticipation of, and with a view to avoiding or defeating the provisions of the Act is on the person who effected the transfer on or after 24th January, 1971. If any landholder fails to discharge the said burden such sales or transfers etc., will be disregarded for the purpose of computation of the ceiling area of such persons. Subsection (2) of Section 7 is intended to nullify the transfer which was effected on or after 2-5-1972 and which are in contravention of the provisions of Act XIII of 1972. Section 7(8) r/w proviso and Rules 7(5) gives some guidance for determining the ceiling area and if the Tribunal decides that any such transfer or creation of trust had been effected in anticipation of with a view to avoiding or defeating the objects of any law relating to a reduction in the ceiling on agricultural holdings and all such alienations made or partition effected or trust created is null and void and on such declaring the family unit on the notified date does not exceed the land that is liable to be surrendered then the Tribunal shall treat the entire holding thus left over as the extent of land to be surrendered. If any area falls short for surrender the balance can be surrendered by the alienee who is in possession of such holding by virtue of any transactions effected in contravention of A.P. Agricultural Lands (Prohibition of Alienation) Act, 1972.

7. Firstly the Tribunal has to disregard the transfers made u/s 7(1) if the person fails to discharge the burden that such transfer or creation of trust has not been effected in anticipation of and with a view to avoiding or defeating the object of any law relating to reduction in the ceiling on agricultural holdings. Under subsection 7(a) of Section 7 the Tribunal shall decide all such questions after giving an opportunity of being heard to the affected parties and its decision thereon shall, subject to appeal or revision under the Act. Rule 6(2) also envisages notice to all the persons interested before determining the ceiling area and passing an order u/s 9.

8. The contention of the learned Counsel for the respondents that notice as required to the affected parties as contemplated under sub-section 7(a) of Section 7 infact was not given to the alienees is devoid of merits for the reason

that the alienees were examined as PWs.1 to 15 stated that they purchased the lands under sale deeds Exs.P1 to P 11 and P15 to P20 and took delivery of possession and were paying the land revenue. The same was also recorded by this Court in CRP.No.1472 of 1976 filed by the declarant at Para 6 3977 (1) APLJ 272 Once the purchasers appeared before the Authorised Officer LRT the time of enquiry and participated in the enquiry, it cannot be said that the alienees were not given any notice before determining the ceiling area of the declarant. Equally the contention of the respondents that the Land Reforms Appellate Tribunal gave a finding at para 64 that the Land Reforms Tribunal or the Land Reforms Appellate Tribunal or High Court or Supreme Court either in Civil Appeal or in the revision petition did not give any finding that the alienations made by the declarant or his wife covered by Exs.P1 to P20 are nominal and sham is also contrary to the finding recorded by the Tribunal as well as this Court which was confirmed by the Apex Court (see: Meria Venkata Rao Vs. State of Andhra Pradesh and others, This Court while considering the finding arrived by the Land Reforms Appellate Tribunal held as follows:

".....Further it was not established that the alienations were made for discharging antecedent debts or for incurring expenses for the purpose of daughter's marriage or for meeting some heavy medical expenses, and therefore, the appellate Tribunal came to the conclusion that the alienations were effected in anticipation of and with a view to avoiding or defeating the provisions of the Ceiling Act." (Para 9).

In view of the same, the conclusion of the appellate Tribunal that there was no finding that the alienations were made by the declarant or his wife are nominal and sham cannot be sustained and the same is accordingly set aside. Once the determination of the ceiling area of the declarant has become final and the transactions between 24-1-1971 and 2-5-1972 have to be disregarded for computation of the declarant's holdings, the same is also binding on the alienees as they have participated in the enquiry at the time of determination of ceiling area of declarant, therefore, it is not open for them to challenge that the said finding is not binding on them.

9. The Apex Court in Rukumanand Bairoliya Vs. The State of Bihar, , considered the Section 4 (b) of Bihar Land Reforms Act, 1950 which relates to the consequences of vesting of an estate or tenure in the State. Under clause (b) of the said section, the Collector has been empowered to make inquiries in respect of any transfer including the settlement or lease of any land comprised in such estate or tenure and if he is satisfied that such transfer was made after the notified date with the object of defeating any provisions of the Act or causing loss to the State, the Collector was empowered to annul the such transfer. In the absence of any such power conferred under Act 1 of 1973 to annul such transactions covered between 24-1 -1971 to 2-5-1972 the ratio in the above case is not at all applicable to the facts of the present cases.

10. The Apex Court in State of Andhra Pradesh Vs. S.B.P.V. Chalapathi Rao, etc.,

considered the question whether sale of land by the declarant whether in anticipation of and with a view to avoid and defeat the provisions of the Act which came into force from 2-5-1972. The Apex Court while considering the same confirmed the finding of the Tribunal that the said transfers were made in anticipation and with a view to avoid and defeat the provisions of the law, but the Apex Court has not considered whether such lands can be liable for surrender u/s 10 or not.

11. This Court is Eranki Venkata Ramanamma and Others Vs. Eranki Atchuta Venkata Subramanyam and Others, , held as follows:

".....Section 7(1) of 1973 Act states that any "alienation" is to be disregarded only for purpose of ceiling and for surrender only, but not for any other purpose. There is no reason shown why Ex.B12 settlement deed should be disregarded and declared to be a null and void document. I therefore have no hesitation to hold that the transaction under Ex.B12 settlement deed is not hit by 1972 Act or 1973 Act...." (Para 59)

12. The question now that falls for my consideration is whether the lands transferred by sale deeds etc., between 24-1-1971 and 2-5-1972 are liable for surrender u/s 10 of the Act. Before advertng to the same, it is necessary to refer to the relevant provisions in this regard :

As per sub-section (3) of Section 1 of A.P. Agricultural Lands (Prohibition of Alienation) Act, 1972 the Act came into force on 2-5-1972. Sub-sections (1) to (3) Section 5 reads as follows:

"5. Prohibition of alienation of holding by certain persons :--(1) No person whose holding as on the date of commencement of this Act or at any time thereafter exceeds the specified limit shall alienate such holding or any part thereof by way of sale, lease for a period exceeding six years, gift, exchange, usufructuary mortgage or otherwise or effect a partition or create a trust of such holding or any part thereof, and any alienation made or partition effected or trust created in contravention of this section shall be null and void.

(2) No member of a family, the holdings of all the members of which in the aggregate as on the date of commencement of this Act or at any time thereafter exceed the specified limit, shall alienate his holding or any part thereof by way of sale, lease for a period exceeding sk years, gift, exchange, usufructuary mortgage or otherwise or effect a partition or create a trust of such holding or any part thereof and any alienation made or partition effected or trust created in contravention of this section shall be null and valid.

(3) The provisions of sub-sections (1) and (2) shall apply to any transaction of the nature referred to therein in execution of a decree or order of a civil Court or of any award or order of any other authority."

Section 10 of the Act 1 of 1973 reads as under:

"10. Surrender of land in certain cases:--

(1) If the extent of the holding of a person is in excess of the ceiling area, the person shall be liable to surrender the land held in excess.

(2) The Tribunal shall serve on every person, who is liable to surrender the land held in excess of the ceiling area under sub-section (1), a notice specifying therein the extent of land which such person has to surrender and requiring him to file a statement within such period not being less than fifteen days, as it may fix, indicating therein, full particulars of the lands which such person proposes to surrender.

(3) If the person on whom a notice is served under sub-section (2), files the statement referred to in that subsection within the period fixed therefore and the Tribunal is satisfied, after making such inquiry as it deems fit that the proposed surrender of the land is in accordance with the provisions of this Act, it shall pass an order approving the surrender and the said land shall thereupon be deemed to have been surrendered by such person.

(4) If the person on whom a notice is served under sub-section (2) does not file the statement referred to in that sub-section within the period fixed therefore or files such statement within the period fixed but does not specify therein the entire extent of land which such person has to surrender, the Tribunal may, after giving an opportunity to the person concerned of being heard, itself select, in the former case the entire extent, and in the latter case, the balance of the extent which such person has to surrender, and pass an order to that effect, and thereupon the said land or balance of land, as the case may be shall be, deemed to have been surrendered by such person....."

The word "holding" which is defined u/s 3(i) of the Act reads as follows:

"(i) "Holding" means the entire land held by a person-

(i) as an owner;

(ii) as an limited owner;

(iii) as an usufructuary mortgagee;

(iv) as a tenant;

(v) who is in possession by virtue of a mortgage by conditional sale or through part performance of a contract for the sale of land or otherwise; or in one or more of such capacities; and the expression "to hold land" shall be construed accordingly.

Explanation :-- Where the same land is held by one person in one capacity and by another person in any other capacity, such land shall be included in the holding of both such persons."

13. Before enacting A.P. Agricultural Lands (Prohibition of Alienation) Act, 1972

there was no bar under any enactment for sale of agricultural lands by the landholder but bar is envisaged from the date of 2-5-1972 by Act XIII of 1972. The Legislature is conscious of this fact though the holding of a person has to be determined as on 24-1-1971 but the person who alienated the said land on or after said date before prohibition contemplated under Prohibition Act, 1972 cannot be declared as null and void as the title passes to the purchasers. Therefore the Legislature in its wisdom declared that such sales could be disregarded for the purpose of computation of ceiling area of the declarant only but not for any other purpose. Whereas the sales covered after the Prohibition Act, have to be declared as null and void in view of subsection (2) of Section 7 and that is why the proviso to Section 7(8) specifies that after computation of the holding of the declarant and if the Tribunal comes to the conclusion that the declarant effected transfer or created trust in anticipation of and with a view to avoiding or defeating the objects of any law relating to reduction of any ceiling on agricultural holdings and such sales and other transfers can be disregarded and after such dis-regard if the family unit holding any land in excess of the ceiling area it can treat the entire holding left over as the extent of land to be surrendered under the provisions of the Act and in such computation if the balance of extent land remains liable to be surrendered, the same can be taken in proportion surrendered by the alienees in possession of such holdings by virtue of the transaction effected in contravention of Act XIII of 1972. Section 10 also prescribes that if the extent of the holding of a person is in excess of the ceiling area, the person shall be liable to surrender the land held in excess. The definition of the holding as referred to above clearly postulates that the lands covered by sales u/s 7(1) cannot be said to be the holding in excess by the declarant, as the same is not held by him if any in any capacity as defined u/s 3(1). The Legislature is undoubtedly competent to make laws which override and materially affect the terms of contract between the parties, unless a clear and unambiguous intention is indicated by the Legislature by adopting suitable express words in that behalf vested rights cannot be affected. It is well settled that in case of a fiscal statute the provisions must be strictly interpreted so as to give benefit of doubt to the litigant. As the Act 1 of 1973 is enacted to fix a ceiling on agricultural holdings and taking over of surplus lands by the Government and vests in the Government for the purpose of distribution, for allotment of house-sites to agricultural labourers, village artisans, poor persons and also weaker sections who are depending on agriculture and incidental thereto. The Act contains a clear programme of agrarian reforms to see that the tillers, who form the backbone of the agricultural economy, are provided with land for the purpose of cultivation. The person who is deprived of the property possessed more than the ceiling is entitled to amount payable for the land vested in the Government subject to a maximum limit of one lakh rupees. The statutory provisions taking away any substantial right or imposes restrictions on holding of the property have to be strictly construed to the extent to which it has been so made by express words or by necessary implications. While construing the provisions of the Act, the intention of the Legislature has always to be gathered

from the words used by it, giving to the words their plain, normal and grammatical meaning. If a fiction by which land not held by any person could be taken into account for the purpose of computation of ceiling area, the same has to be taken for the said purpose only but one could not be forced to surrender the land which he is not actually holding. That is the only possible interpretation which could be adopted for determining the ceiling area, but not for any other purpose. If the case is not covered within the four corners of the provisions for taking over surplus lands, the same is not liable for surrenders as the said lands cannot be said to be the holding of declarant in excess of ceiling. Once the lands covered by Exs.PI to P20 cannot be treated as the lands held by the declarant, it is not open for the Land Reforms Tribunal to accept to said lands for surrender. In view of the same, accepting of the lands which were transferred during the period from 24-1-1971 to 2-5-1972 have to be excluded from the surrender proceedings. The Land Reforms Appellant Tribunal has rightly held that the lands covered under various transfers. Exs.PI to P20 are not liable to be surrendered nor can be accepted for surrender. The point is accordingly answered against the State. Then coming to the lands held by the declarant, the Tribunal in earlier round of litigation already held that the declarant with an intention to reduce the ceiling area in anticipation effected the transfers and he being a surplus landholder to an extent of more than which is in his occupation after such determination the entire land held by him after excluding the land u/s 7(1) is liable to be surrendered and it is open for the Tribunal to take possession of the same in accordance with law.

14. In the result, all the revision petitions are dismissed.