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In the Bombay High Court

Case No : First Appeal No''s. 68, 70 to 74 and 76 of 1991 and Cross-Objection ST No''s. 8239, 8241, 8244, 12178, 12182 and 13653 of 1990

State of Maharashtra and Another — APPELLANT

Vs

Baliram Girdhar Patil — RESPONDENT

Date of Decision : 13-07-2006

Acts Referred:
Land Acquisition (Amendment) Act, 1984 — Section 30(1)
Land Acquisition Act, 1894 — Section 11, 15, 18, 23(1A), 23(2)

Citation : (2006) 6 MhLj 82

Hon'ble Judges : S.B. Deshmukh, J

Bench : Single Bench

Advocate : V.H. Dighe, A.G.P, for the Appellant; V.T. Choudhary, for the Respondent

Judgement

S.B. Deshmukh, J.—These First Appeals arise out of two common judgments delivered by the learned Joint Civil Judge, Senior Division, Jalgaon, in two groups of Land Acquisition References. First group was consisting of Land Acquisition References No. 206/84, filed by Mr. Baliram Girdhar Patil, No. 208/84 filed by Mr. Manohar Dhansingh Patil, No. 209/84 filed by Mr. Shriram Atmaram Patil, and No. 210/84 filed by Ramkrishna Dhansingh Patil. In this group of Land Acquisition References, common judgment is delivered in Land Acquisition Reference No. 206 of 1984. In second group, Land Acquisition References No. 211/84 filed by Pandurang Chintaman Patil, No. 212/84 filed by Mr. Digamber Vithal Patil, No. 213/84 filed by Mr. Shankar Bhaurao Patil, were considered. In the second group, common judgment was delivered in Land Acquisition Reference No. 211 of 1984. Both these judgments were, however, delivered on one and the same date. Common evidence was recorded in only one Land Acquisition Reference i.e. Land Acquisition Reference No. 206 of 1984. The learned Assistant Government Pleader appearing on behalf of the State and the learned Counsel appearing for the respondents/claimants admit that there is no special or specific reason for delivering two common judgments. All these Land Acquisition References, noted

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above, gave rise to various appeals.

2. First Appeal No. 68 of 1991 is arising out of the judgment and award in Land Acquisition Reference No. 206 of 1984, filed by the State. First Appeal No. 70 of 1991 is arising out of judgment and award in Land Acquisition Reference No. 211 of 1984, filed by the State. First Appeal No. 71 of 1991 is arising out of Land Acquisition Reference No. 212 of 1984. First Appeal No. 72 of 1991 is arising out of judgment and award in Land Acquisition Reference No. 213 of 1984 filed by the State. First Appeal No. 73 of 1991 is arising out of judgment and award in Land Acquisition Reference No. 201 of 1984, filed by the State. First Appeal No. 74 of 1991 is arising out of judgment and award in Land Acquisition Reference No. 209 of 1984, filed by the State. First Appeal No. 76 of 1991 is arising out of judgment and award in Land Acquisition Reference No. 210 of 1984. Thus, these seven First Appeals are filed on behalf of the State of Maharashtra, being aggrieved and dissatisfied with the judgment and award passed in the respective Land Acquisition References by the trial Court, as noted above.

3. Respondents, in some of the appeals have filed cross-objections by various Civil Applications. In First Appeal No. 68 of 1991, the respondent has filed Cross-objection Stamp No. 13653 of 1990. In First Appeal No. 70 of 1991, the respondent has filed Cross-objection Stamp No. 12178 of 1990. In First Appeal No. 71 of 1991, the respondent has filed Cross-objection Stamp No. 8241 of 1990. In First AppealNo. 72 of 1991, the respondent has filed Cross-objection Stamp No. 8239 of 1990. In First Appeal No. 73 of 1991, the respondent has filed Cross-objection Stamp No. 12182 of 1990. In First Appeal No. 76 of 1991, the respondent has filed Cross-objection Stamp No. 8244 of 1990. It is thus clear that in only one First Appeal No. 74 of 1991, there is no Cross-objection filed on behalf of the respondents Baliram Girdhar Patil and Manohar Atmaram Patil. Undisputably, Civil Applications filed by various respondents, as noted above, were entertained by this Court and delay, after hearing the parties, was condoned. The Cross-objections can be considered along with the respective appeals. By these Cross-objections, respondents therein are claiming enhancement in the amount of compensation and additional benefits, which are not awarded to the respondents, in accordance with the Amendment Act No. 68 of 1984.

4. There is no dispute regarding the character of the acquired lands as irrigated and/or dry crop lands. It is also admitted fact that the subject-matter of land to the extent of 30 R. in First Appeal No. 73 of 1991 (Land Acquisition Reference No. 208 of 1984) is an irrigated land. All other lands which are subject-matter of remaining appeals, are undisputably dry crop/jirayat lands. As noted above, there was no specific reason for the trial Court to decide the Land Acquisition References by two different common judgments on one and the same day, on the basis of common evidence recorded in Land Acquisition Reference No. 206 of 1984 with the consent of the parties. In this view of the matter, I am considering and disposing of all the First Appeals by this common judgment.

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5. The parties in these First Appeals are hereinafter referred to their status in Land Acquisition References, as "claimant/s" and "opponent/s" for convenience.

6. Agricultural lands of claimants were acquired by the State for public purpose i.e. for construction of Hatnur Canal Manwel Distributary of the right bank Canal of Upper Tapi Project, Hatnur. The notification u/s 4(1) of the Land Acquisition Act, 1894 (hereinafter referred to as, "the Act of 1894" for short), was issued on January 10, 1982. Award u/s 11 was passed on November 22, 1982. The Special Land Acquisition Officer has determined the market price of dry crop/jirayat land at the rate of Rs. 21,000/- per hectare i.e. Rs. 8,500/- per acre approximately. The market price of irrigated/bagayat land was determined at Rs. 25,500/- per hectare i.e. Rs. 10,000/- per acre approximately. The amount of compensation was offered to the claimants. The claimants have accepted the amount of compensation under protest. The claimants have also filed applications seeking enhancement in the amount of compensation u/s 18 of the Act of 1894 within time. The Applications filed by claimants, in due course of time, were transferred to the learned District Judge, Jalgaon and ultimately were made over to the learned Joint Civil Judge, Senior Division, Jalgaon. The claim made by the claimants in their Applications seeking enhancement roughly was Rs. 62,500/- per hectare i.e. Rs. 25,000/- per acre for dry crop/jirayat land. In respect of irrigated land, claim made by the claimants was at the rate of Rs. 1,00,000/- per hectare i.e. Rs. 40,000/- per acre. The trial Court, by two common judgments, referred to above, awarded compensation in the range of Rs. 36,000/- per hectare to Rs. 45,000/- per hectare for jirayat land. The trial Court has also awarded an amount of Rs. 63,000/- per hectare for bagayat lands.

7. The learned Assistant Government Pleader Shri V. H. Dighe, appearing on behalf of the State, took me through the reasoning recorded by the trial Court in both the common judgments. He fairly submits that on the point of eligibility of maintaining Land Acquisition References and limitation, the claimants have led evidence on record. Undisputably, there is no rebuttal evidence led on behalf of the State. The claimants have specifically contended that the amount of compensation was accepted by them under protest and immediately Land Acquisition References have been filed within a period of limitation. The main grievance raised on behalf of the State, however, is in respect of the determination of market price by the trial Court. According to the learned Assistant Government Pleader Shri Dighe, the Special Land Acquisition Officer has referred to various sale transactions. According to him, the Special Land Acquisition Officer has also considered the quality of jirayat lands. Grouping done by the Special Land Acquisition Officer in relation to acquisition of the lands while determining the market price is proper. According to him, since the year 1977, acquisition for the public purpose was initiated by the State Government in the vicinity of the lands from these appeals and the public at large was aware about the said acquisition of agricultural lands and grant of compensation by the State Government. Therefore, there was steep rise in the market price of agricultural lands. He has also pointed out that notification ultimately was issued on January

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10, 1982 and during the period of five years there was rise in market price of the agricultural lands. According to him, therefore, two sale transactions Exh.12, dated June 10, 1980 and Exh.14, dated June 10, 1981 are not reflecting the market price of the land under the sale deed. In short, according to him, these sale deeds are on higher side and, therefore, those sale deeds cannot be accepted while determining the market value of the acquired lands. He has supported the judgment and award passed by the Special Land Acquisition Officer and according to him, the market price determined by the trial Court is on higher side to that of the real market price of the acquired land on the date of issuance of notification u/s 4(1) of the Act of 1894. He, therefore, submits that appeals filed on behalf of the State be allowed and all Land Acquisition References filed by the claimants be dismissed. According to him, there is no substance in the Cross-objections filed on behalf of the opponents.

8. The learned Counsel Shri V.T. Choudhary, appearing on behalf of the respondents/claimants in all the appeals, submits that the sale transaction Exh.16 is of dry crop land. The date of transaction is July 2, 1979. The land to the extent of 0.74 Rs. was purchased by the willing purchaser for the amount of Rs. 34,000/-. The sale deed Exh.12 is dated June 10, 1980. It is for jirayat land to the extent of 0.81 Rs. This land seems to have been purchased by the willing purchaser for the amount of Rs. 40,000/-. Both these lands are from the same vicinity i.e. village Manwel. There is also third sale deed on record at Exh.14, dated June 10, 1981. Out of the land 1.16 hectares from Gat No. 525, half the portion to the extent of 0.58 Rs. was the subject-matter under sale deed Exh.14. The willing purchaser purchased this portion for Rs. 39,000/-. According to him. the trial Court ought to have awarded amount for acquired land at the rate of Rs. 62,000/- per hectare for jirayat land and Rs. 1,00,000/- for bagayat land. Ultimately, he submits that at least, the trial Court, considering the evidence led before it, ought to have awarded an amount of Rs. 20,000/- per acre for jirayat land i.e. Rs. 50,000/- per hectare and Rs. 30,000/- per acre i.e. Rs. 75,000/- per hectare for irrigated land.

9. Having heard the learned Counsel for the parties, I have perused the common judgments delivered by the trial Court as well as the evidence recorded on behalf of the claimants. There is no dispute that the claimants have received the amount of compensation under protest. There is also no dispute that the Applications seeking enhancement in the amount of compensation were filed by the claimants within a stipulated period of limitation. I have perused the finding recorded on these issues by the trial Court. I am satisfied that the trial Court has justifiably recorded findings on these issues in favour of the claimants.

10. The real controversy between the parties is regarding determination of the market price of the land acquired. Therefore, following points arise for my consideration with findings thereon.

(1) What is the market price of the acquired land on the date of issuance of notification u/s 4(1) of the Act of 1894?

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(2) Whether the claimants are entitled to seek component at the rate of 12 per cent as per Section 23(1A) of the Act of 1894 and whether they are also entitled for interest on the amount of solatium?

(3) What order?

11. Point No. 1 :- Indisputably, common evidence is recorded in Land Acquisition Reference No. 206 of 1984. PW1 Baliram Girdhar Patil is examined on behalf of the claimants. He deposed before the trial Court that he received the payment on 24-11-1982 and has accepted the said under protest. The compensation is inadequate and that includes solatium at 15 per cent. The land acquired was of richest quality and fertile with black cotton soil. Crops like Cotton, hybrid Jawar, Tur, Mung, etc. were taken by PW1 Baliram Patil in the agricultural land. In the cross-examination, he admits that Application is not amended in view of the Amendment Act 68 of 1984. He denied the suggestion that the land acquired was of low quality. On behalf of the claimants, PW2 Gajanan Narayan Patil was examined. He has purchased agricultural land subject-matter of Exh.12. He testified before the trial Court that he has purchased land Gat No. 41 admeasuring 0.81 Rs. for an amount of Rs. 40,000/-. The sale deed is established and exhibited by the trial Court at Exh.12. He admits in the cross-examination that the land purchased by him was likely to get water from Hatnur Irrigation Project. He also admits that construction work of Hatnur Dam was started in the village since the year 1977 and since then the prices of the land are increasing. He, however, denied the suggestion that rise in the market price of lands was on account of speculation that the lands are likely to be irrigated. He denied the suggestion that market rate of jirayat lands at the relevant time, was in the range of Rs. 8,000/- to Rs. 12,000/- per acre. The sale deed Exh.12 is also perused by me. The transaction is for the land Gat No. 41 admeasuring 0.81 Rs. I have also perused the evidence of PW3 Mr. Pundlik Narayan Patil. He has purchased the land to the extent of 0.58 Rs. from Gat No. 525, situated in the same village Sakali. The copy of the sale deed is at Exh. 14. The transaction is dated June 10, 1981 for an amount of Rs. 39,000/- for 0.58 Rs. of land. This land is also dry crop land. From this sale deed, it appears that one mango tree was also mentioned in the copy of the sale deed and especially in the area purchased by this witness PW3 Pundlik Narayan Patil. He has clarified in the examination-in-chief itself that he has purchased the land from village Sakali, as the lands at village Manwel were costly. He has also deposed before the Court that the land of the claimant is of superior quality than the land purchased by him.

In the cross-examination, the distance between village Manwel and village Sakali is brought on record as 3 kms. He has denied the suggestion that market rate of lands at village Manwel, during the relevant time, was in the range of Rs. 12,000/- to Rs. 18,000/- per acre. He has also stated in the cross-examination that his land is at half a mile distance towards north from the main Canal. He denied the suggestion that the lands at village Manwel are of inferior quality to

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that of village Sakali. On behalf of the claimants, PW4 Sahebrao Manohar Patil is also examined and sale transaction Exh. 16 is brought on record. It is dated July 2, 1979, for the land to the extent of 0.74 Rs. It is a dry crop land. The transaction is for amount of Rs. 34,000/-. He states in his evidence that the land which he purchased and the lands of the claimants are of same quality and those are at one line on the south side of the village. Nothing has been elicited in the cross-examination of this witness to disbelieve him.

12. The trial Court has appreciated the oral as well as documentary evidence by way of sale transactions. The trial Court has recorded a finding that jirayat lands were sold from the years 1980 and 1981 on average rate at Rs. 20,000/- per acre. The trial Court thereafter referred to a suggestion of learned District Government Pleader that the price of bagayat lands was one and half times to that of the jirayat lands. The trial Court also considered the classification made by the Special Land Acquisition Officer based on the assessment of the agricultural lands. The said classification is accepted by the trial Court in paragraphs 22 and 23 of the judgment. In paragraph 24, the trial Court has observed that construction of Hatnur Irrigation Project was started somewhere in the year 1977 and, therefore, there was rise in the market price of agricultural lands. Because of this fact, the trial Court has recorded a finding that market price of the agricultural lands (jirayat/dry crops lands) can be considered to be Rs. 18,000/- per acre. The trial Court has also referred to the suggestion of the learned District Government Pleader that minimum market rate of jirayat lands in village Manwel was Rs. 18,000/- per acre during the relevant time. The trial Court has observed that, "So, this suggestion cannot be ignored in view of the evidence of all the witnesses and the sale deeds." This observation is there in paragraph 24 of the judgment of the trial Court. In paragraph 25, the trial Court, therefore, has recorded a finding that the market rate of jirayat lands was Rs. 18,000/- per acre on the date of notification. The trial Court has also clarified that amount of Rs. 2,000/- is deducted from the proved market rate as prices of land are rapidly growing and increasing after the year 1977 and the lands were acquired on 5-1-1982. In paragraph 26, the trial Court has observed that, "Considering the assessment and the crops of the lands and the situation of the vicinity of Tapi river to all these lands, I am of the opinion that the applicants will get reasonable compensation as per the calculation arrived at in the above manner."

13. As noted above, the trial Court has considered the assessment of the acquired lands while determining the market price of the agricultural lands. The assessment of the agricultural lands can be seen from the 7/12 extracts of the lands concerned, maintained by the Revenue Department of the State Government. There is no evidence led on behalf of the State as to when the survey of agricultural lands was carried in the State or at least in the region wherefrom the lands have been acquired for Hatnur Project. There is no evidence led on behalf of the State as to what was the basis for determining the assessment of the agricultural lands. The point of time as to when such a survey

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was undertaken and assessment was made by the State is also not brought on record on behalf of the State. The market price of the agricultural land, is significant for the farmer community. While considering the transaction in relation to the market price of agricultural land, a willing purchaser and a willing seller take into consideration the fertility, quality, access, irrigation facility and prospects of such facilities in near future. In the absence of any evidence on behalf of the State, in my view, assessment done cannot be made a basis for classification of the agricultural lands. Broadly speaking, the market price of the agricultural lands can be considered on the basis of nature of the land whether an irrigated land or non-irrigated land/dry crop/jirayat land and its productivity. So far as the irrigation is concerned, it may be seasonal or perennial source of water to the land concerned. Apart from these two categories/classes of lands, potkharaba land/non-cultivable land can be considered by the Special Land Acquisition Officer while determining the market value of the land concerned. For classification, the quality, fertility with other factors of jirayat land can be considered. However, it does not stand to a reason as to how the assessment of land can be made a basis for grouping of the agricultural lands. Here one more aspect requires consideration. Use of the manure, chemical or otherwise, is the order of the day. Such use of the manure undoubtedly improves the fertility of the agricultural land. In my view, therefore, grouping of lands made by the Special Land Acquisition Officer on the basis of assessment and accepted by the Reference Court is not legal, proper and in accordance with the provisions of law.

14. The trial Court has accepted the sale deeds Exh.12, Exh.14 and Exh. 16. The trial Court has also accepted market rate of jirayat land to that of Rs. 20,000/- per acre (Rs. 50,000/- per hectare). The trial Court, however, has considered the suggestion of learned District Government Pleader that market price of irrigated land can be one and half times more to that of the dry crop land. In the first instance, suggestion given in the evidence of witness cannot take place of proof. Secondly, availability of irrigation facility to the agricultural land is an important factor. The value and utility of the land in relation to its productivity depends upon the facility of irrigation to the land. Source of irrigation gives assurance for procurement of a good crop in such agricultural land. Cash crops give more and assured yield. Crop pattern can be scheduled and executed, if irrigation facility with water source is available. In the absence of irrigation facility, owner of such agricultural land i.e. dry crop land, is left at the mercy of nature. In this view of the matter, it would not be proper to consider the market price of irrigated land by one and half times more to that of the dry crop land. In my view, if the market price of dry crop land is worked out, for working out the market price of irrigated land, in the absence of any other evidence on record, double the market rate of jirayat land has to be awarded. The objective of the Land Acquisition Act, 1894, while awarding amount of compensation, has to be kept in mind, for determining the market price of the agricultural land. As noted above, in the present case, the trial Court has referred to the suggestion of the learned District Government Pleader and has determined the market value of bagayat land to

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that of one and half times more of the jirayat land, illegally.

15. In view of the foregoing discussion, in my opinion, the oral as well as the documentary evidence on record, is properly appreciated and accepted by the trial Court holding that the market price of dry crop land was Rs. 20,000/- per acre on the date of issuance of notification u/s 4(1) of the Act of 1894. As observed in the foregoing paragraphs, deduction of Rs. 2,000/- per acre from the market price of dry crop land made by the trial Court, on account of rise in the market price of the agricultural lands since 1977 till issuance of notification u/s 4(1) of the Act of 1894 is not legal. It is, therefore, held that the market price of the dry crop/Jirayat land on the date of issuance of notification u/s 4(1) of the Act of 1894 was Rs. 20,000/- per acre. The market price of Bagayat land/ irrigated land, in my view, would be Rs. 40,000/- per acre i.e. Rs. 1,00,000/- per hectare. The appeals filed on behalf of the Slate, in view of this finding, will have to be dismissed and cross-objections filed on behalf of the applicants, needs to be allowed to this extent.

16. I have perused the order passed by the trial Court. The trial Court has worked out the amount of market price at the rate determined by the trial Court. The trial Court has further awarded 30 per cent solatium. The trial Court has awarded various sums to the claimants as compensation by way of severance. However, in Land Acquisition Reference No. 207 of 1984 though the trial Court has discussed in paragraph 29 that the claimant is entitled to Rs. 150/- as charges of severance, the said amount is not mentioned in the operative part of the judgment. Same thing has happened in Land Acquisition Reference No. 208 of 1984. The trial Court in paragraph 30 of the judgment held the claimant entitled to amount of Rs. 500/- towards charges of severance, however, this amount is missing in the operative part of the judgment. The trial Court has also awarded interest at the rate of 9 per cent per annum from the date of possession i.e. 24-11 -1982. The trial Court has also awarded proportionate costs to the claimants.

17. The learned Counsel Mr. Choudhary appearing on behalf of the respondents/ claimants, has referred to the judgment of the Apex Court, in the matter of K.S. Paripoornan Vs. State of Kerala and Others, . According to him, the claimants are entitled to seek benefit of Section 23(1A) of the Act of 1894. The Apex Court held in paras 81 and 82 of the said judgment:

81. For all these reasons the questions raised in these petitions are answered as below:

(1) Section 23(1-A) providing for additional compensation is attracted in every case where reference was pending u/s 18 before the Court [section 23(1-A)].

(2) No additional compensation is payable in appeals pending on or after 24th September, 1984 either in High Court or this Court.

(3) Additional compensation u/s 23(1-A) is also payable in all those cases where

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the proceedings were pending and the award had not been made by the Collector on or before 30th April, 1982. [section 30(1)(a)].

(4) Similarly, every land owner is entitled to additional compensation where the land acquiring proceedings started after 24th April, 1982 whether the award by the Collector was made before 24th September, 1984 or not [section 30(1)(b)].

(5) Additional compensation u/s 23(1-A) is liable to be paid by the Collector as well, (section 15 of the Act).

82. In respect of acquisition proceedings initiated prior to the date of commencement of the Amending Act 68 of 1984, the payment of the additional amount u/s 23(1-A) of the Act will be restricted to matters referred to in Clause (a) and (b) of Sub-section (1) of Section 30 of the said Amending Act. Union of India (UOI) and Another Vs. Zora Singh and Others, , insofar as it holds that the said amount is payable in all cases where the reference was pending before the reference Court on September 24, 1984, irrespective of the date on which the award was made by the Collector, does not lay down the correct law.

18. In the present case, undisputably award u/s 11 of the Act of 1894 was passed by the Special Land Acquisition Officer on November 22, 1982 i.e. after introduction of the Bill 68 of 1984 in the House i.e. after 30-4-1982. The claimants, therefore, are entitled to seek 12 per cent component as per Section 23(l-A) of the Act of 1894. The learned Counsel Shri Choudhary appearing on behalf of the respondents/claimants, relied upon a judgment of the Apex Court in the matter of Sunder Vs. Union of India, . The Apex Court held that interest under Sections 34 and 28 of the Act of 1894 is payable on solatium i.e. amount awarded. In the present case, undisputably the trial Court has awarded interest at the rate of 9 per cent per annum from the date of possession i.e. 24-11-1982 till realization. The trial Court ought to have awarded interest at the rate of 9 per cent per annum from the date on which possession was taken to the date of payment on such excess. If such payment is deposited after the period of one year of taking over the possession, the interest at the rate of 15 per cent per annum, is also payable in favour of the claimants after the period of one year till realization of the entire amount as per Section 28 of the Act of 1894. The learned Counsel Shri Choudhary, admits that as per award passed by the trial Court, the claimants have received the amount of compensation from the State. The Special Land Acquisition Officer concerned is aware in respect of the payment of amount of compensation as per award made by him and as per the award made by the Civil Court on Reference. In such a situation, I feel it appropriate to direct the Special Land Acquisition Officer to work out exact figures of the compensation, solatium and interest. After deducting the earlier payments made, balance amount can be paid to the claimants by the Special Land Acquisition Officer. The judgment of the trial Court, therefore, needs to be modified and substituted by the following order.

(a) The market price of dry crop/jirayat agricultural land, on the date of

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notification, determined by this Court is at the rate of Rs. 50,000/-per hectare. The market price of irrigated/bagayat agricultural land on the date of notification, determined by this Court is Rs. 1,00,000/- per hectare. The Special Land Acquisition Officer shall work out the difference in market price, which is already paid to the respondents/claimants in Land Acquisition Reference Nos. 206/84, 208/84, 210/84, 211/84, 212/84 and 213/84 and after deduction of the same, make the payment of such additional market value of the lands to the respondents/claimants.

(b) The claimants are held entitled for component within the meaning of Section 23(1-A) of the Act of 1894. Such amount shall be worked out by the Special Land Acquisition Officer in relation to Land Acquisition Reference Nos. 206/84, 208/84, 210/84, 211/84, 212/84 and 213/84.

(c) The respondents/claimants are held entitled for 30 per cent solatium as contemplated u/s 23(2) of the Act of 1894.

(d) The respondents/claimants are also held entitled for interest as per Section 28 of the Act of 1894 in view of the judgment of the Apex Court in the matter of Sunder v. Union of India, cited supra.

(e) First Appeal No. 74 of 1991 is filed by the State. However, there is no cross-objection. This First Appeal No. 74 of 1991 stands dismissed. There is no question of enhancement in the market value of the land involving in First Appeal No. 74 of 1991. However, in view of the judgment of the Apex Court in the matter of K. S. Paripoornan v. State of Kerala, cited supra, in order to have complete justice between the parties, in my opinion, respondents/claimants in First Appeal No. 74 of 1991 are entitled to seek benefit u/s 23(1-A) of the Act of 1894 for component at the rate of 12 per cent and 30 per cent solatium u/s 23(2) of the Act of 1894. The respondents/claimants in First Appeal No. 74 of 1991 are also entitled for interest as per Section 28 of the Act of 1894.

(f) The Special Land Acquisition Officer, while working out the market value as well as the amount of component, solatium and interest, shall deduct the payment earlier made in favour of the respondents/claimants.

(g) Considering the nature of the proceedings, parties are directed to bear their own costs.

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