



* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

Reserved on: 10th April, 2026.
Pronounced on: 08th May, 2026.
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+ W.P.(C) 18897/2006, CM APPLs. 36631-36632/2022 & CM APPL.
54669/2022

DHANPAT & AFLATOON THR.SATBIRPetitioner

Through: Mr. Ravi P. Shukla, Ms. Upasana
Shukla, Mr. Dhruv Shukla and Mr.
Rachit Sharma, Advocates.

versus

FINANCIAL COMMISSIONER & ORS.Respondents

Through: Mr. B. D. Sharma, Mr. R. K. Sharma
and Mr. Sandeep Bharadwaj,
Advocates for R-2 and R-3.
Mr. Parvinder Chauhan, Sr. Advocate
with Mr. Abhilash Vashisht and Mr.
Neeraj Vats, Advocates for R-4 and
R-5.

CORAM:
HON'BLE MR. JUSTICE SANJEEV NARULA

JUDGMENT

SANJEEV NARULA, J.:

1. The present writ petition under Articles 226 and 227 of the Constitution assails the order dated 14th November, 2006 passed by the Financial Commissioner, Delhi in second appeal under Section 66 of the Delhi Land Revenue Act, 1954. By that order, the Financial Commissioner set aside the order dated 10th September, 2001 of the Deputy Commissioner and restored the order dated 15th September, 2000 passed by the Sub-Divisional Magistrate/Revenue Assistant, Najafgarh.



Facts and Background

2. The factual position must be first clearly delineated. Ram Singh was the recorded Bhumidhar of agricultural land measuring 96 bighas comprised in Khewat/Khata No. 6/5 in the revenue estate of village Pandwala Kalan (“land in question”). After his death, the holding came to be mutated in 1966 in equal shares in the names of his son, Chander, and his daughter, Rajban, (also described in parts of the record as Rajwan).

3. After Rajban’s death, the Petitioners (Dhanpat and Aflatoon), who claim through her, sought mutation of the share standing in her name in their favour. Objection was then raised from the branch of Chander, and the matter was referred for adjudication. By order dated 15th September, 2000, the SDM/Revenue Assistant held that Rajban, being a married daughter, was not entitled to inherit Ram Singh’s share under Section 50 of Delhi Land Reforms Act, 1954¹; that the mere mutation in her favour conferred no right, title or interest upon her; and that Dhanpat and Aflatoon could not claim succession through her. On that reasoning, the SDM directed mutation of the disputed share in favour of Chander’s sons, Karan Singh, Hukam Singh, Brahm Singh and Kishan Chand (Respondents No. 2 to 5).

4. The Petitioners carried the matter in appeal. By order dated 10th September, 2001, the Deputy Commissioner reversed the decision of the SDM/Revenue Assistant. Proceeding on the footing that the mutation sanctioned in 1966 could not be unsettled after a long lapse of time, and placing reliance on the doctrine of prospective declaration of law and on the then-prevailing line of authority represented by *Gopi Chand & Ors. v. Smt.*

¹ “DLRA”



*Bhagwani Devi*²; the Deputy Commissioner held that the share standing in Rajban's name devolved on her heirs upon her death.

5. The present private Respondents then filed a second appeal before the Financial Commissioner. By the impugned order dated 14th November 2006, the Financial Commissioner allowed the appeal, restored the SDM's order, and held that a revenue entry by itself could not create rights of inheritance. Relying on the Division Bench judgment of this Court in *Ram Mehar v. Mst. Dakhan*,³ which had disapproved the legal position enunciated in *Gopi Chand*, the Financial Commissioner concluded that succession to bhumidhari rights was strictly governed by the DLRA and could not be altered by mutation entries or administrative understandings.

Controversy

6. This writ petition has been pending for nearly two decades. During this period, parties have made several attempts to resolve the dispute amicably and have also explored mediation, though without success. Over time, pleadings, rejoinders and written submissions have been filed, but the core dispute has remained the same.

7. It is also pertinent to note that during the pendency of this writ petition, the original parties, including the Petitioners and certain private Respondents, have expired. Consequently, upon applications moved from time to time, their respective legal heirs were brought on record. The matter is presently being contested by the successors-in-interest of the deceased parties.

² AIR 1964 Punjab 272 (V 51 C 69).

³ 1972 SCC OnLine Del 64.



8. The record is not uniform in its recital of dates. Ram Singh's death is variously stated as having occurred in 1965, in 1966, or "1965-66". Rajban's death is placed in different pleadings on 3rd October, 1982, 3rd October, 1983, around 1980, and, at one stage, even in 1990. The dates when objections were first taken to the claim through Rajban are similarly described as 1990, 1992, 1994 or 1996. These discrepancies bear upon the subsidiary arguments of delay, acquiescence and possession, but they do not displace the central legal issue.

9. Stripped to essentials, the dispute is about the legal effect of the mutation sanctioned in favour of Rajban in 1966 and the consequences, in law, which follow from it. The Petitioners contend that the mutation, coupled with acceptance by Chander, long-standing possession and silence thereafter, created or completed an inheritable interest in Rajban from which they can trace their title. The Respondents argue that succession opened on Ram Singh's death, was governed by the DLRA, and could neither be altered nor defeated by a revenue entry, however long it remained on the record.

Petitioners' Contentions

10. The Petitioners' case is that the 1966 mutation was not a casual or unilateral entry, but was sanctioned at Chander's instance, in his presence and with his full knowledge; possession was delivered accordingly to Rajban; she cultivated the land during her lifetime; and after her death the Petitioners continued in possession on the same footing. On that basis, they invoke limitation, waiver, acquiescence and estoppel, and submit that the Respondents' belated attempt to reopen the arrangement cannot prevail.



11. They further contend that, in law, Rajban's interest had become complete and that, upon her death, her share devolved on her sons under Section 53 of the DLRA. Reliance is also placed on *Gopi Chand* to submit that the 1966 mutation accorded with the legal position then understood to prevail, and that the subsequent position reflected in *Ram Mehar* ought not to be applied retrospectively so as to unsettle what had long been accepted and acted upon.

Respondents' Contentions

12. The Respondents, for their part, do not dispute that the mutation in favour of Rajban stood in the revenue record for many years. Their case, however, is that the entry never created in her any inheritable interest. Succession opened on Ram Singh's death and was governed by Section 50 DLRA, under which a married daughter did not enter the line of succession. On that footing, Chander alone inherited, and no interest could pass to the Petitioners merely because an erroneous mutation remained unchallenged. Mutation is only a fiscal entry, which neither creates nor extinguishes title and cannot override the statutory scheme of succession; they rely, in that behalf, on *Indu Rani @ Indu Rathi v. Pushpa Vrat Mann*⁴ and other authorities.⁵

13. The Respondents also dispute the Petitioners' reliance on *Gopi Chand*. The said decision arose from a civil suit in respect of land governed by the DLRA in a field where jurisdiction lies with the revenue authorities, and submit, relying on *Gaon Sabha v. Nathi & Ors.*,⁶ that it does not furnish

⁴ 2025:DHC:11638-DB.

⁵ *Balwant Singh v. Daulat Singh* (1997) 7 SCC 137; *Suraj Bhan v. Financial Commissioner* (2007) 6 SCC 186; *Suman Verma v. UOI* (2004) 12 SCC 58.

⁶ (2004) 12 SCC 555.



a secure foundation. They further rely on *Ram Mehar*, which rejected the reasoning in *Gopi Chand* on the interplay between Section 50 DLRA and the Hindu Succession Act, and on Supreme Court decisions such as *L.C. Golak Nath v. State of Punjab*⁷ and *M.A. Murthy v. State of Karnataka*⁸ to submit that the doctrine of prospective overruling is an exception, confined to carefully delimited situations.

14. In the alternative, the Respondents argue that even if the 1966 mutation is assumed to have conferred some interest upon Rajban, the Petitioners still cannot succeed. On that footing, they submit that her interest would be traceable to Ram Singh and that Section 51 DLRA would apply, with the result that, upon her death, the holding devolved upon the nearest surviving heir of the last male bhumidhar. Sections 50, 51 and 53, they say, form a sequential scheme: Section 53 is not a general provision, but is attracted only where the woman's interest does not fall within Sections 50 or 51. Since any interest of Rajban, if at all, was derived from Ram Singh and not from an independent source, Section 53 would not be attracted.

Issues

15. Having regard to the pleadings, the record and the submissions, the Court does not propose to treat every argument advanced as a separate controversy. In its view, the following questions arise for determination:

(i) whether the mutation sanctioned in favour of Rajban in 1966, viewed in the light of the Petitioners' case of contemporaneous possession, acceptance by Chander and long inaction thereafter, had any legal effect beyond a fiscal entry so as to sustain a case of waiver, relinquishment,

⁷ AIR 1967 SC 1643.

⁸ (2003) 7 SCC 517.



release, family arrangement, estoppel or other legally recognised extinction of Chander's claim, notwithstanding the absence of any registered instrument;

(ii) whether, on Ram Singh's death in 1965–66, succession to his holding was governed by Section 50 DLRA in a manner that excluded Rajban altogether, or whether the mutation in her favour can nonetheless be treated as legally efficacious having regard to the state of authority then understood to prevail and the subsequent conduct of the parties;

(iii) if Rajban is to be treated in law as having acquired an inheritable interest in the holding, whether devolution after her death falls within Section 51 or Section 53 DLRA; and

(iv) whether, on a proper application of the statute and the authorities cited, the Financial Commissioner's order dated 14th November, 2006 discloses legal or jurisdictional error warranting interference under Articles 226 and 227 of the Constitution.

Analysis

16. The Petitioners' case has an immediate equitable appeal. Rajban's name remained on the revenue record from 1966 for decades. The Petitioners say that the mutation was effected with Chander's knowledge and assent, that possession followed it on the ground, and that the arrangement remained undisturbed throughout his lifetime and long thereafter. On that footing, it is urged that a position so long accepted ought not now to be reopened.

17. The difficulty, however, is that the controversy cannot be resolved by reference to fairness alone or by the mere longevity of a revenue entry. The land in question is an agricultural holding governed by DLRA. The anterior



inquiry, therefore, is whether the mutation sanctioned in favour of Rajban in 1966 was in law capable of creating, enlarging, extinguishing or transferring rights of succession in the holding. Unless that threshold is crossed, the arguments founded on possession, delay, acquiescence and hardship cannot alter the legal result.

The statutory Scheme

18. The statutory scheme must therefore be noticed first. The DLRA is an agrarian reform enactment which does not merely regulate revenue entries. It restructures rights in agricultural holdings, recognises the tenures known to law, and prescribes how those tenures devolve. In that framework, Sections 50 to 53 form a connected scheme governing succession to bhumidhari and asami rights. The relevant provisions are extracted below:

“Section 50. General order of succession from males.

50. When a Bhumidhar or Asami being a male dies, his interest in his holding shall devolve in accordance with the order of succession given below:

(a) male lineal descendants in the male line of descent:

Provided that no member of this class shall inherit if any male descendant between him and the deceased is alive:

Provided further that the son or sons of a predeceased son how lowsoever shall inherit the share which would have devolved upon the deceased if he had been then alive;

(b) widow; (c) father; (d) mother, being a widow; (e) step mother, being a widow; (f) father's father; (g) father's mother, being a widow; (h) widow of a male lineal descendant in the male line of descent; (i) unmarried daughter; (j) brother, being the son of the same father as the deceased; (k) unmarried sister; (l) brother's son, the brother having been a son of the same father as the deceased; (m) father's father's son; (n) brother's son's son; (o) father's father's son's son; (p) daughter's son.

Section 51. Succession in the case of a woman holding an interest inherited as a widow, mother, etc.

51. (1) When a Bhumidhar or Asami who has after the commencement of this Act inherited an interest in any holding as a widow, mother, step-mother, father's mother, unmarried daughter or unmarried sister, dies or marries, or the Asami abandons or surrenders such holding, it shall devolve



upon the nearest surviving heir (such heir being ascertained in accordance with the provisions of section 50) of the last male Bhumidhar or Asami, other than one who inherited as a father's father.

(2) When a Bhumidhar who has before the commencement of this Act inherited an interest in any holding as a widow, mother, stepmother, father's mother, daughter, sister or step-sister—

(a) dies and such Bhumidhar was on the date a proprietor of the land comprised in the holding and—

(i) she was in accordance with the personal law applicable to her entitled to a life estate only in the holding, the holding shall devolve upon the nearest surviving heir (such heir being ascertained in accordance with the provisions of section 50) of the last male proprietor or tenant aforesaid; and if

(ii) she was in accordance with the personal law applicable to her entitled to the holding absolutely the holding shall devolve in accordance with the table mentioned in section 53;

(b) dies or marries and such Bhumidhar on the date immediately before the said date held the holding otherwise than as a proprietor, the holding shall devolve upon the nearest surviving heir (such heir being ascertained in accordance with the provisions of section 50) of the last male tenant other than one who inherited as a father's father.

(3) The provisions of sub-section (1) shall mutatis mutandis apply to an Asami who inherited the holding before the commencement of this Act.

(4) Nothing in sub-section (1) shall apply to a person succeeding to an interest in any holding under the provisions of section 53.

Section 52. Succession in the case of a father's father.

52. When a Bhumidhar or Asami who has, whether before or after the commencement of this Act, inherited an interest in a holding as a father's father, dies or the Asami abandons or surrenders such holding, it shall devolve upon the nearest surviving heir (such heir being ascertained in accordance with the provisions of section 50) of the last male Bhumidhar or Asami from whom such father's father inherited the interest in the holding.

Section 53. Succession to a woman holding an interest otherwise.

53. When a Bhumidhar or Asami, other than one mentioned in section 50 or 51, who is a woman dies, her interest in the holding shall devolve in accordance with the order of succession given below:

(a) male lineal descendants in the male line of descent: Provided that no member of this class shall inherit if any male descendant between him and the deceased is alive: Provided further that the son or sons of a predeceased son how lowsoever shall inherit the shares which would have devolved upon the deceased if he had been then alive; (b) husband; (c) widow of a male lineal descendant in the male line of descent; (d) daughter; (e) daughter's son; (f) husband's brother; (g) husband's brother's son”



19. On a plain reading, the provisions operate in sequence and are not interchangeable. Section 50 lays down the general order of succession where a male bhumidhar or asami dies. Materially, Section 50 includes an unmarried daughter but not a married daughter in the line of succession. Section 51 deals with cases where a woman holds an interest inherited in certain specified capacities and provides, in substance, for reversion of such interest to the nearest surviving heir of the last male bhumidhar or asami. Section 52 covers the special case of a father's father. Section 53 applies where a woman, other than one falling within Sections 50 or 51, dies holding an interest in a holding. The provisions are thus sequential and source-sensitive: the question is not merely whether a woman's name stood entered in the revenue papers, but in what legal character, and from what source, she held the interest.

20. On the Petitioners' own case, Rajban's claim traces entirely to the death of Ram Singh and to the mutation sanctioned in 1966 after his death. If succession is tested at its source, the immediate difficulty is obvious for the Petitioners. Ram Singh was a male bhumidhar; succession opened on his death; and the persons entitled to succeed fell to be determined under Section 50. A married daughter did not fall within that statutory order. In these circumstances, the entry of Rajban's name in the revenue record, without more, does not alter the statutory line of devolution, absent any independent juridical basis such as a valid transfer, release, relinquishment or concluded family settlement.

21. This is also why the Petitioners' invocation of Section 53 is difficult to sustain. Section 53 is not a residuary charter for every female whose name



happens to appear in the revenue record. It applies only where the woman dies holding a legally cognisable interest in the holding, and where that interest is not one falling within Sections 50 or 51. The Petitioners cannot assume the very point that they are required to establish, namely, that Rajban had in law acquired an inheritable interest merely because the mutation stood in her favour for a long period.

22. The Respondents' reliance on Section 51, though advanced in the alternative, cannot be said to be without substance. Their submission is that even if, *arguendo*, the 1966 mutation is taken to have reflected some legally cognisable interest in Rajban, that interest was still wholly derivative of Ram Singh and not from any independent source; on that footing, the devolution would not become autonomous under Section 53 but would remain tied to the statutory line of the last male bhumidhar. However, in the opinion of the Court, it is not necessary to give a final opinion on that submission, because the case can be resolved on a narrower and firmer ground: namely, that the mutation itself did not create rights of inheritance where the statute did not.

23. Once the statutory structure is kept in view, one proposition follows at once. Succession is not dependent upon mutation. It opens on the death of the tenure-holder, and the heirs are to be ascertained in accordance with the law governing devolution at that moment. Mutation follows that legal position for fiscal purposes; it does not create or vest it. That basic principle has repeatedly been affirmed: revenue entries are maintained for fiscal administration and do not, by themselves, create or extinguish title.⁹

⁹ *Sawarni v. Inder Kaur & Ors.* (1996) 6 SCC 223; *Balwant Singh v. Daulat Singh* (1997) 7 SCC 137.



24. The Financial Commissioner approached the matter on precisely that footing. He treated the decisive issue not as the antiquity of the entry but as its legal effect, and held that inheritance rights could not be created merely by a mutation entry. That approach, far from disclosing error, accords with the settled understanding of the limited office of mutation in revenue law.

25. The consequence is that the Petitioners' central premise is untenable. A revenue entry may show how the matter stood reflected in village records; it may even furnish some evidentiary support on the question of possession. But unless supported by a legally recognised mode of devolution or transfer, it does not become a source of inheritable title. If no such right arose when the entry was made, the mere passage of time cannot convert it into one.

Waiver, family arrangement, estoppel, registration

26. The Petitioners seek to overcome this difficulty by relying on Chander's alleged consent, his long inaction, and the conduct of the parties over time. These circumstances, it is said, establish waiver, acquiescence, estoppel, release or, at least, a family arrangement. The submission cannot be accepted in the form in which it is advanced.

27. Waiver is not lightly inferred. It denotes the intentional relinquishment of a known right and must rest on clear and conscious conduct.¹⁰ Mere silence, especially in relation to rights in immovable property governed by a special statute, is a fragile basis on which to infer that one heir divested himself of a statutory interest altogether. At the highest, the Petitioners establish that Rajban's name was entered in the record and that the entry remained unquestioned for a considerable period.

¹⁰ *Kalpraj Dharamshi & Anr. v. Kotak Investment Advisors Ltd & Anr.* (2021) 10 SCC 401.



That is not enough, without more, to infer a legally operative abandonment of rights in agricultural land.

28. The plea of estoppel fares no better. There can be no estoppel against statute. If the question is whether Rajban could in law take the holding on Ram Singh's death, that issue must be answered by the statute governing devolution when succession opened, and not by the subsequent silence or acquiescence of parties. Conduct cannot confer a status which the law withheld.

29. A genuine family settlement, if specifically pleaded and proved, stands on a distinct footing. The law recognises that family arrangements entered into to settle existing or apprehended disputes are not to be viewed with undue technicality; and where a document is merely a memorandum recording a past oral settlement, the requirement of registration may not arise.¹¹ But the present case has neither been pleaded nor proved in that manner. There is no clear plea of an antecedent dispute resolved by a concluded family settlement; no contemporaneous memorandum recording a prior oral arrangement; no statement of its terms; and no material from which the Court can identify the juridical foundation, finality or reciprocal adjustment of claims which ordinarily mark such a settlement.

30. What the Petitioners ultimately ask the Court to do is to infer, from mutation, possession and lapse of time alone, that Chander's statutory rights stood effectively extinguished and that Rajban acquired a complete and inheritable interest in the holding. That is too expansive a legal consequence to be founded on material of that character. Rights in immovable property do

¹¹ *Kale & Ors. v. Deputy Director of Consolidation & Ors.* (1976) 3 SCC 119; *Bhoop Singh v. Ram Singh Major & Ors.* (1995) 5 SCC 709.



not pass by inference alone. If the case were one of transfer, release or relinquishment *inter vivos*, the Court would expect some legally cognisable act or instrument by which the right was conveyed or abandoned. Nothing of that kind is shown here.

31. Delay also does not carry the Petitioners further. It is a relevant circumstance in assessing conduct and possession; but delay, by itself, does not transform a revenue entry into a source or document of title, nor does it cure the absence of a valid juridical basis for devolution or transfer. The Financial Commissioner was therefore justified in declining to treat the mere lapse of time as decisive.

Precedents of Gopi Chand and Ram Mehar

32. The Petitioners' historical argument rests principally on ***Gopi Chand***. The submission is that when the mutation was sanctioned in 1966, the legal position then understood to prevail was that a daughter could succeed notwithstanding Section 50 DLRA, and that the mutation should therefore be judged in the light of that understanding rather than by the later view reflected in ***Ram Mehar***. The Respondents have, in this regard, also questioned the foundation of ***Gopi Chand*** by pointing out that the decision arose from a civil suit concerning land governed by the DLRA and that, in view of ***Gaon Sabha v. Nathi***, such adjudication would lie within the exclusive domain of the revenue authorities.

33. It is not necessary, for present purposes, to pronounce on the full precedential reach of ***Gopi Chand*** on every objection raised by the Respondents. Even assuming that ***Gopi Chand*** explains the background in which the 1966 mutation was sanctioned, that only takes the Petitioners so far. It may explain the administrative or legal understanding under which the



entry came to be made; it does not answer the distinct question whether the entry, by itself, created a right of inheritance capable of defeating the statutory line of succession. On that question, the Financial Commissioner's answer cannot be faulted.

34. ***Ram Mehar*** represents the later and authoritative view of the Division Bench of this Court that succession to bhumidhari rights is governed by the DLRA, and not by general personal law in a field occupied by the statute. That apart, the writ petition fails on a narrower ground: mutation is fiscal; succession is statutory; and no independent juridical act is shown by which Chander's rights stood lawfully displaced.

Prospective overruling

35. The doctrine of prospective overruling also does not assist the Petitioners. As a general rule, judicial decisions declare what the law has always been unless the court itself expressly limits the operation of its ruling.¹² ***Sarwan Kumar*** clarifies that this Court cannot, in the absence of an express direction by the court laying down the law, treat that ruling as prospective in operation, which remains a matter of judicial discretion, not a rule of law.

36. Seen in that light, neither the material placed before the revenue authorities nor the authorities cited show that ***Ram Mehar*** was made prospective. In the absence of such a direction, the Financial Commissioner was justified in treating the later declaration of law as governing the pending dispute. More fundamentally, the doctrine cannot be invoked by assuming what is yet to be proved, namely, that the 1966 mutation had already

¹² *M.A. Murthy v. State of Karnataka* (2003) 7 SCC 517; *Sarwan Kumar & Anr. v. Madan Lal Aggarwal* (2003) 4 SCC 147.



matured into a completed legal source of inheritable right. That is the very issue in controversy.

Conclusion

37. The Court must bear in mind the limits of supervisory review in a matter of this nature. The Financial Commissioner was the final authority in the revenue hierarchy. The present writ petition is not a rehearing on facts; nor does it involve a challenge to the constitutional validity of the statutory provisions. The question is whether the impugned order discloses legal misdirection, jurisdictional error or manifest perversity.

38. Tested on that standard, no ground for interference is made out. The Financial Commissioner identified the correct controversy, namely the legal effect of the 1966 mutation; examined the Petitioners' pleas founded on long acquiescence, prospective overruling and the line of authority represented by ***Gopi Chand***; and concluded, correctly, that inheritance rights in agricultural holdings governed by the DLRA could not be created merely by a mutation entry.

39. Issue (i) is accordingly answered against the Petitioners. The mutation sanctioned in favour of Rajban in 1966, even when read with the Petitioners' case of acceptance by Chander, possession and long inaction thereafter, had no legal effect beyond that of a fiscal entry and could not by itself sustain a plea of waiver, relinquishment, release, family arrangement, estoppel or other lawful extinction of Chander's claim in the holding.

40. Issue (ii) is also answered against the Petitioners. Succession to Ram Singh's holding fell to be determined under the DLRA when succession opened, and the mutation in Rajban's favour cannot, by itself, be treated as creating a legally efficacious right of inheritance.



41. In view of the above, it is not necessary to render a definitive finding on Issue (iii). The Petitioners having failed to establish that Rajban acquired a legally cognisable inheritable interest in the holding, the question whether devolution would fall under Section 51 or Section 53 does not arise. It may, nonetheless, be observed that the Respondents' submission, that Section 53 is inapplicable where the interest claimed is wholly derivative of the last male bhumidhar is not without substance.

42. The impugned order dated 14th November, 2006 passed by the Financial Commissioner does not suffer from any legal or jurisdictional infirmity warranting interference under Articles 226 and 227 of the Constitution. Issue (iv) is answered accordingly.

43. In view of the above, the writ petition is therefore dismissed. Pending application(s), if any, are disposed of.

SANJEEV NARULA, J

MAY 8, 2026/hc