

NAJEEB AND ORS.

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v.

STATE OF KERALA

(Civil Appeal No. 1910 of 2002)

MARCH 3, 2008

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**[DR. ARIJIT PASAYAT, P. SATHASIVAM
AND AFTAB ALAM, JJ.]**

Kerala Land Reforms Act, 1963 – ss.81(1)(t)(iii) – Exemption of land under – Question as to whether the entire income from the property in dispute was appropriated for the benefit of Wakf and whether the property was liable to be exempted under s.81(1)(t)(iii) – Taluk Land Board proceeded to exempt 2.67.250 acres of land under s.81(1)(t)(iii) – Respondent-State filed civil revision petition – With reference to s.81(1)(t)(iii), the High Court held that it had to be shown that the land was owned or held by a public trust which expression included a Wakf, but there was nothing to show that the lands in question were owned or held by a public trust on the appointed day, i.e. 1.1.1970 to which date exemption under s.81 relates – Holding that the declarant-appellant failed to prove that the land in question qualified for exemption, High Court allowed the revision petition – Correctness of – Held: Not correct – Question of exemption arises when land in excess of the permissible limit is held by a public trust and exemption is sought for on the basis of what is provided in the proviso (i) or (ii) – It is not the case of the State that the Wakf in issue was required to be registered – Appellants were directed to file affidavit along with documents to show that the property stood in the name of Madrassa – Documents filed show that the settlement deeds were executed in the years 1952, 1958, 1962 and 1966.

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The predecessor of declarant-appellant had filed a statement under s.85 of the Kerala Land Reforms Act,

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- A 1963. On the question as to whether the entire income from the property in dispute was appropriated for the benefit of Wakf and whether the property was liable to be exempted under Section 81(1)(t)(iii) of the Act, the Taluk Land Board accepted the report of an authorised officer
- B to the effect that a Madrassa registered with the Kerala Wakf Board was functioning and that income from certain lands having an extent of 2.67.250 acres was being used for the purpose of the Madrassa. Thereafter the Taluk Land Board proceeded to exempt 2.67.250 acres of land under
- C Section 81(1)(t)(iii) of the Act. It held that the declarant was liable to surrender only an extent of 0.26.250 acres of land.

Respondent-State filed civil revision petition under s.103 of the Act contending that the property held by the so-called Wakf of which the declarant was Muthavalli was

D to be included while determining the extent of land held by the predecessors of the appellant. High Court with reference to Section 81(1)(t)(iii) of the Act held that it had to be shown that the land was owned or held by a public trust which expression included a Wakf and the proviso

E thereto provides that the exemption is available to a public trust only if the entire income of such lands is appropriated for the trust concerned. The Court held that there was nothing to show that these lands were owned or held by a public trust on the appointed day, i.e. 1.1.1970 to which

F date exemption under Section 81 relates and further that the declarant-appellant failed to prove that the land in question qualified for the exemption. Accordingly, it allowed the civil revision petition. Hence the present appeal.

- G Allowing the appeal, the Court

HELD: 1.1. Section 81(1)(t)(iii) of the Kerala Land Reforms Act, 1963 relates to exemption. The proviso thereto has no role to play while dealing with the question whether the land was to be included in the holding of the

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declarant. The question of exemption arises only when land in excess of the permissible limit is held by a public trust and exemption is sought for on the basis of what is provided in the proviso (i) or (ii). It is not the case of the State that the Wakf was required to be registered. [Para 9] [965- E, F]

1.2. This Court by an earlier order had directed the appellants to file an affidavit along with documents to show that the property stands in the name of the Madrassa. The documents filed clearly show that the settlement deeds were executed in the years 1952, 1958, 1962 and 1966. Authenticity of the documents has not been questioned. [Para 10] [966-D, E]

CIVILAPPELLATE JURISDICTION : Civil Appeal No.1910 of 2002.

From the final Judgment and Order dated 3.4.2000 of the High Court of Kerala at Ernakulam in C.R.P. No. 950 of 1992.

T.L.V. Iyer, T.G. Narayanan Nair for the Appellants.

P.V. Dinesh and Sindhu T.P. for the Respondent.

The Judgment of the Court was delivered by

Dr. ARIJIT PASAYAT, J. 1. Challenge in this appeal is to the judgment of the learned Single Judge of the Kerala High Court allowing the Civil Revision Petition.

2. Respondent-State of Kerala filed a Civil Revision Petition under Section 103 of the Kerala Land Reforms Act, 1963 (in short the 'Act'). Challenge in the revision was to the order of the Taluk Land Board, dated 22.2.1991 holding that the declarant was liable only to surrender an extent of 0.26.250 acres of land. Stand of the State was that the property held by the so-called Wakf of which the declarant was Muthavalli was to be included while determining the extent of land held by the predecessors of the appellant.

A 3. Background facts in a nutshell are as follows:

The predecessor of the appellants (hereinafter called the declarant) filed a statement under Section 85 of the Act. After an enquiry the Taluk Land Board determined that the declarant held an extent of 2.5.700 acres of land in excess of the ceiling area. An extent of 2.55 acres was taken possession of. On the ground that the declarant had failed to disclose certain other lands held by him, the Taluk Land Board reopened the matter and after hearing the declarant passed a revised order dated 13.12.1977 holding that a further extent of 5.42.500 acres of land is also liable to be surrendered by the declarant. The declarant filed C.R.P.4053 of 1977 before the High Court. The High Court held that certain lands acquired by the declarant after 1.1.1970 were also sought to be included by the Taluk Land Board and the same could not be done. Apparently, the High Court took the view that such subsequent acquisitions could be considered only in a proceeding initiated under Section 87 of the Act. Deleting the extent of land acquired after 1.1.1970 the High Court directed the Taluk Land Board to consider whether an extent of 3.13 acres allegedly set apart for a Madrassa was liable be included or was liable to be exempted on the ground that it was a Wakf property. The High Court gave an opportunity to the declarant to establish that the income from the said extent wholly went to the Wakf and not to the personal account of the declarant. Thus clarifying that in the present proceeding the Taluk Land Board was only concerned with the land held by the declarant as on 1.1.1970 the High Court directed a re-examination of the claim regarding 3.13 acres of land. The Taluk Land Board thereafter passed an order on 13.12.1982 holding that the declarant had not produced any reliable evidence to show that the income from properties allegedly set apart for the Madrassa went to the Wakf except two registers said to be the account books of income and expenditure which was found to be unreliable. The Taluk Land Board held that the registers were seen to be written up recently and there was nothing to show that those accounts related to the properties in question. The

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Taluk Land Board also entered a finding that its enquiry revealed that only a share of the income goes to the Madrassa and the major portion goes to the personal account of the declarant. The Taluk Land Board therefore held that in the absence of evidence, properties could not be deleted from the account of the declarant. The Taluka Land Board thereupon directed that the declarant was bound to surrender an extent of 2.93.500 acres of land. The declarant filed another Revision before the High Court as C.R.P.3618 of 1982. Pending the revision the declarant died and his legal representatives were impleaded as additional petitioners. By order dated 7.7.1989 the High Court held that a fresh enquiry as ordered by it has not been conducted by the Taluk Land Board regarding the claim of exclusion on the ground of the lands being dedicated to a Wakf and the reliance on the report of the authorised officer which the declarant alleged was prepared without notice to him was not sufficient to disallow the claim of the of the declarant. The contention of the declarant that the account books produced by him establish his case noticed by the High Court which directed the Taluk Board to reconsider the question whether the entire income from the property in dispute was appropriated for the benefit of the Wakf and whether the property was liable to be exempted under Section 81(1)(t)(iii) of the Act. Thereafter the Taluk Land Board did not consider whether the declarant has adduced any evidence to establish the acceptability of the books of account and whether they are acceptable. It simply referred to the report of an authorised officer to the effect that a Madrassa was functioning, which was one registered with the Kerala Wakf Board and that the same was being managed by its Muthavalli. It also noticed that according to the report, the income from certain lands having an extent of 2.67.250 acres, was being used for the purpose of the Madrassa. Report of the authorised officer was accepted and the Taluk Land Board proceeded to exempt 2.67.250 acres of land under Section 81(1)(t)(iii) of the Act. Thus the Taluk Land Board held that the declarant was liable to surrender only an extent of 0.26.250 acres of land.

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A 4. Stand of the State before the High Court was that burden
to show that the land was taken in by the order, inclusion of which
has been upheld by the High Court earlier, was on the declarant
who has failed to discharge that burden. It was further submitted
that the accounts were clearly written up at a stretch and there
B was no material to show that income from the land was wholly
spent for the benefit of the Wakf. The High Court with reference
to Section 81(1)(t)(iii) of the Act held that it had to be shown that
the land was owned or held by a public trust which expression
included a Wakf. The proviso provides that the exemption is
C available to a public trust only if the entire income of such lands
is appropriated for the trust concerned. It was concluded that
there was nothing to show that these lands were owned or held
by a public trust on the appointed day, i.e. 1.1.1970 to which
date exemption under Section 81 relates. It was further held
D that the declarant failed to prove that the land in question qualified
for the exemption. Accordingly, as noted above, Civil Revision
was allowed.

5. Learned counsel for the appellants submitted that the
basic approach of the High Court was wrong.

E 6. Reference was made to Section 81(1)(t)(iii) which
relates to exemption. The proviso appears in the Chapter III which
deals with the exemption. In the instant case, the Wakf was not
claiming any exemption. Therefore, the requirement of Section
81(1)(t)(iii) could not have been pressed into service by the High
F Court. The State's stand in this regard was thoroughly
misconceived. It was also pointed out that in the earlier round of
litigation, it has been clearly held that the Wakf in question was
a public trust. Conclusions to the contrary made by the High
G Court are clearly unsustainable.

7. Learned counsel for the respondent-State supported the
order.

8. Section 81(1)(t)(iii) from which the High Court has placed
reliance reads as follows:

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"81 Exemption: - (1) the provisions of this Chapter shall not apply to - A

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(t) lands owned or held by -

(i) a University established by law; or B

(ii) a religious, charitable or educational institution of a public nature; or

(iii) a public trust (which expression shall include a wakf): C

Provided that -

(i) the entire income of such lands is appropriated for the University, institution or trust concerned; and

(ii) where the University, institution or trust come to hold the said lands after the commencement of this Act, the Government have certified previously that such lands are bona fide required for the purposes of the University, institution or trust, as the case may be;" D

9. It is a part of Chapter III of the Act. As rightly contended by learned counsel for the appellants it relates to exemption. The proviso has no role to play while dealing with the question whether the land was to be included in the holding of the declarant. The question of exemption arises only when land in excess of the permissible limit is held by a public trust and exemption is sought for on the basis of what is provided in the proviso (i) or (ii). It is not the case of the State that the Wakf was required to be registered. This issue was gone into by the High Court in the earlier round in Civil Revision no.4053/77-B. It was, inter-alia, held as follows: E
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"Similarly another extent of 3.13 and odd acres was added on to the petitioner's account by holding that certain properties set apart for Madrasa in 1123 M.E. and others subsequently acquired were really being enjoyed by the petitioner. The main reason stated for rejecting the plea G
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A that the property belonged to a Wakf is that the Wakf has not been registered under Wakf Act. I have not been taken through any provisions of the Wakf Act which lays down that unless registered under that Act, any declaration dedicating property in the manner required by the Mohammedan law cannot be given effect to. Counsel for the petitioner submits that the subsequent acquisitions are in the name of the Wakf itself, and that the Wakf has also been subsequently registered. The approach made by the Taluk Land Board is erroneous; it cannot be presumed that there is no Wakf at all because there is no Registration under the Act. The Taluk Land Board may probably be justified in enquiring as to whether the income from the property goes to the Wakf, or to the personal account of the declarant. As I said, the matter requires re-examination. This finding is therefore set aside and the Taluk Land Board is directed to reconsider the question in accordance with law."

10. This Court by order dated 20.4.2001 had directed the appellants to file an affidavit along with documents to show that the property stands in the name of the Madrassa. The documents have been filed which clearly show that the settlement deeds were executed in the years 1952, 1958, 1962 and 1966. Authenticity of the documents has not been questioned.

11. Looked from any angle, the impugned order is clearly unsustainable in view of the position in law highlighted above.

12. The appeal is allowed but in the circumstances without any order as to costs.

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Appeal allowed.

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