2026 INSC 59

REPORTABLE

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. OF 2026

(Arising out of Special Leave Petition (C) Nos. 21976-21977 of 2023)

VAYYAETI SRINIVASARAO ...APPELLANT

VERSUS

GAINEEDI JAGAJYOTHI ...RESPONDENT

J U D G M E N T

NAGARATHNA, J.

Leave granted.

Factual Background:

2. Briefly stated, the facts of the case are that the respondent in the suit is the absolute owner of the suit schedule property admeasuring 955.11 square yards and bearing Door No.4-473, situated at Dowlaiswaram Village, Rajahmundry Rural, Andhra

Pradesh. The appellant has been a tenant of the respondent for a long period and the suit schedule property has been in the appellant's possession as a tenant for over fifty years.

2.1 On 14.10.2009, the appellant and respondent herein entered into an agreement to sell the suit schedule property, with the appellant agreeing to purchase the suit schedule property for a total sale consideration of Rs.9,00,000/- (Rupees Nine Lakhs Only). An advance amount of Rs.6,50,000/- (Rupees Six Lakhs and Fifty Thousand Only) is said to have been paid by the appellant to the respondent on 14.10.2009 i.e. the date of the agreement to sell. It was further agreed that the appellant would pay the balance sale consideration of Rs.2,50,000/- (Rupees Two Lakhs and Fifty Thousand only) and that the respondent would execute a sale deed in respect of the suit schedule property as and when called upon to do so.

2.2 Thereafter, in the year 2013, the appellant received summons in a suit filed by the respondent bearing O.S No.6/2013 on the file of the Principal Junior Civil Judge, Rajahmundry seeking perpetual injunction and in R.C.C

No.4/2013 on the file of the Rent Control-cum-Principal Junior Civil Judge, Rajamahendravaram seeking eviction of the appellant (tenant) from the suit schedule property. The said proceeding was filed under Andhra Pradesh Buildings (Lease, Rent and Eviction) Control Act, 1960 (for short, "A.P. Rent Act, 1960").

2.3 On 08.04.2013, a legal notice was sent by the appellant to the respondent offering to pay the balance sale consideration of Rs.2,50,000/- (Rupees Two Lakhs and Fifty Thousand) of the total sale consideration of Rs.9,00,000/- (Rupees Nine Lakhs) to the respondent and calling upon the respondent to execute the sale deed in favour of the appellant with regard to the suit schedule property. On 04.05.2013, the respondent replied to the legal notice denying the existence of the agreement to sell and refusing to execute the sale deed.

2.4 Feeling aggrieved by the reply to his notice, the appellant preferred O.S. No.188/2013 before the Court of the V Addl. District Judge, East Godavari, Rajahmundry ("Trial Court", for short) seeking the relief of specific performance of the agreement

to sell dated 14.10.2009 on the part of the respondent or, in the alternative, to direct the respondent to refund the advance amount of Rs.6,50,000/- (Rupees Six Lakh and Fifty Thousand) paid by the appellant along with interest from 14.10.2009, as well as seeking a permanent injunction restraining the respondent from alienating the suit schedule property till the disposal of the suit. It was contended that the appellant had made several requests to the respondent and her husband, informing them of his willingness to pay the balance sale consideration but the same was of no avail.

2.5 Thereafter in the suit filed for specific performance of the agreement to sell, on 27.11.2015, the appellant as P.W. 1 filed his affidavit in examination-in-chief before the Trial Court in O.S. No.188/2013 along with the documents to be exhibited wherein Exhibit A-1 was the agreement to sell dated 14.10.2009. The respondent objected to the marking of Exhibit A-1 on the basis that the said agreement to sell was in fact a conveyance deed and thus the requisite stamp duty and penalty had to be paid by the appellant before the said document could be adduced as

evidence. On 21.12.2016, the Trial Court held that the appellant is liable to pay stamp duty and penalty for the agreement to sell dated 14.10.2009, as it was a "conveyance deed".

2.6 Subsequently, on 03.01.2017, the Court of Rent Controller-cum-Principal Junior Civil Judge, Rajahmahendravaram in R.C.C No.4/2013 allowed the rent control case filed by the respondent herein and passed an order of eviction against the appellant herein.

2.7 Being aggrieved by the order dated 21.12.2016 passed by the Trial Court in O.S. No.188/2013 directing the appellant to furnish the requisite stamp duty and penalty, the appellant preferred Civil Revision Petition No.551 of 2017 before the High Court of Andhra Pradesh at Amaravati. By order dated 20.12.2022, the High Court dismissed the said revision petition, placing reliance upon various judgments of the High Court including ***B. Ratnamala vs. G. Rudramma, (1999) SCC OnLine AP 438 ("Ratnamala")***, wherein it was held that delivery of possession may be contemporaneous and could even be prior to the date of the agreement, so long as the possession

was *"intimately and inextricably connected"* to the agreement, even in the absence of a specific recital in the agreement to that effect. Hence, it was held that the agreement to sell dated 14.10.2009, was, in fact, a conveyance deed and therefore, the order of the Trial Court in O.S. No.188/2013 was sustained by holding that the appellant is liable to pay stamp duty and penalty on the said agreement to sell.

2.8 Feeling aggrieved by the said order dated 20.12.2022, the appellant preferred an application bearing I.A No.1 of 2023 in Civil Revision Petition No.551 of 2017 seeking review of the order dated 20.12.2022 passed by the High Court. By the impugned order dated 19.07.2023, the High Court dismissed I.A No.1 of 2023 on the basis that the appellant was disentitled to seek a review of the order dated 20.12.2022 of the High Court as no error existed apparent on the face of the record in view of the detailed nature of the said order.

2.9 Hence, the instant civil appeals.

Submissions:

3. We have heard learned counsel for the appellant and learned counsel for the respondent, at length. We have perused the material on record.

3.1 Learned counsel for the appellant submitted that the High Court was not right in sustaining the order of the Trial Court by which the document, namely, the agreement to sell dated 14.10.2009 was directed to be impounded for the purpose of assessment of stamp duty and penalty and the same was not permitted to be marked in evidence. Elaborating the said contention, learned counsel for the appellant submitted that Explanation I to Article 47A of Schedule I-A of the Stamp (Andhra Pradesh Amendment) Act, 1922 ("A.P. Stamp Act", for the sake of convenience) states that an agreement to sell followed by or evidencing delivery of possession of the property agreed to be sold shall be chargeable as a "sale" under the said Article. The emphasis is on the words "followed by" or "evidencing delivery of possession" of the property agreed to be sold under the agreement to sell. Therefore, the delivery of possession must be

related to the agreement to sell, which could be either prior or subsequent thereto. If the delivery of possession of the property is prior to the agreement to sell then it may be evidenced in the document or, the delivery of possession of the property to be sold could be subsequent to the agreement to sell. In both the instances, the agreement to sell is the basic denominator which has a direct bearing on the stamp duty to be paid depending upon, whether, the agreement to sell is chargeable as a "sale" or deemed conveyance under the said Article of the A.P. Stamp Act.

3.2 That, in the instant case, the appellant herein was the tenant of the schedule property for almost five decades and the respondent-landlady agreed to sell the said property to the appellant. This fact is recorded in the said agreement to sell dated 14.10.2009. Therefore, the possession of the schedule property was already with the appellant on the date of the agreement to sell, as a tenant and he did not enter into possession of the same as a purchaser or a vendee under the agreement to sell. Further, the tenancy did not come to an end despite the agreement to sell being entered into between the

parties. The appellant continued to be a tenant even after the execution of the agreement to sell by the respondent – landlady and there was no determination of the lease or tenancy by any express or implied surrender of tenancy or lease or coming into possession as a vendee. This fact is proved on account of the eviction decree that was passed against the appellant herein at the instance of the respondent who had approached the Rent Controller for eviction of the appellant-tenant and was also successful in this regard. Therefore, the agreement to sell in the instant case could not have been construed as facilitating a sale within the meaning of Explanation I to Article 47A of Schedule I-A of the A.P. Stamp Act.

3.3 Learned counsel for the appellant therefore contended that the impugned orders may be set aside and a direction may be issued to the Trial Court to mark the agreement to sell as an Exhibit in the suit for specific performance filed by the appellant herein against the respondent – landlady by allowing these appeals.

3.4 *Per contra*, learned counsel for the respondent – landlady supported the impugned orders and placed reliance on a recent

judgment of this Court in the case of ***Ramesh Mishrimal Jain vs. Avinash Vishwanath Patne, 2025 SCC OnLine SC 329 ("Ramesh Mishrimal")*** wherein this Court while considering a similar provision under Explanation I to Article 25 of the Bombay Stamp Act, 1958 held that the agreement to sell was in fact a sale deed and hence, stamp duty would be chargeable. He also submitted that in the said judgment reference has been made to ***Ratnamala,*** wherein a Division Bench of the Andhra Pradesh High Court had interpreted the provision under consideration and had opined that the document of agreement to sell was in fact a sale deed and therefore subject to stamp duty as a document of sale. That, in the said judgment the Division bench of the Andhra Pradesh High Court overruled the earlier judgment of the said Court in ***M.A. Gafoor vs. Mohd. Jani, 1998 SCC Online AP 848 ("Gafoor")***. Therefore, there is no merit in these appeals and the same may be dismissed.

4. Before we move forward, it is necessary to recall the relevant facts of the present case. The appellant herein is a tenant of the respondent in respect of the suit schedule property

and according to the appellant, the respondent entered into an agreement to sell the said property on 14.10.2009. Suit for specific performance of the said agreement has been filed by the appellant herein in O.S. No.188/2013 which is pending before the Trial Court. In the said suit, the appellant sought to mark the agreement to sell dated 14.10.2009 as it is on the basis of the said agreement that the suit for specific performance has been filed by the appellant herein. An objection for marking of the said document was raised by the respondent's counsel on the ground that it is insufficiently stamped and that Explanation I to Article 47A of Schedule I-A of the A.P. Stamp Act would apply. The said objection was sustained by the Trial Court which ordered that duty and penalty has to be paid by the appellant on the said document before it could be marked in evidence. The High Court has sustained the said order in Civil Revision Petition No.551/2017. Hence, these appeals.

4.1 It is also necessary to bear in mind the fact that the respondent has been successful in seeking an order of eviction

of the appellant tenant by filing R.C.C. No.4/2013 dated 03.01.2017 under the A.P. Rent Act, 1960.

4.2 In the agreement to sell dated 14.10.2009 which is produced as Annexure P-I, it is noted that two non-judicial stamps, each valued at Rs.50/- i.e., totalling Rs.100/- as stamp duty has been paid. Further, in the said agreement to sell entered into by the respondent in favour of the appellant, it is stated as under:

> "... In view of changes of time and circumstances and since I am unable to supervise the said property in future and further decided and confirmed to develop my property situate at Visakhapatnam and in view of purchaser's request previously made to sell and since the Schedule property is in your possession since around 50 years and enjoying the same. I, the seller hereby thought it fit to sell the Schedule property to you, I seller and agreed to sell the same for Rs.9,00,000/- and received an amount of Rs.6,50,000/- (Rupees Six Lakhs Fifty thousand only) on this day from the purchaser towards advance and I further agreed to receive the remaining balance sale consideration from your and the Seller has agreed to receive the same before and in the presence of the Sub-Registrar at the time of registration and after duly engraving the Sale Deed on the stamps purchased to effect the registration at Purchaser's expense and I, the seller hereby further agreed to do so on my (self) assurance and guarantee and do execute the Sale deed on proper stamps whenever the Purchaser called upon to execute the sale deed. Further, I the seller

hereby agreed and assured to execute regular sale deed without stipulation of time or referring to time……"

(underlining by us)

On a reading of the aforesaid clause, it is evident that – (i) the appellant has been in possession of the suit schedule property as a tenant for around fifty years, and (ii) the landlady-respondent herein has agreed to sell the suit schedule property to the appellant-tenant. The fact that the appellant has been in possession of the property for the last fifty years as noted in the said agreement to sell dated 14.10.2009 is significant and a critical fact in the instant case. It means that the appellant-tenant was not given possession of the suit property in the backdrop of the agreement to sell, either prior thereto or subsequently.

4.3 Further, the appellant has also suffered an eviction order *vis-à-vis* the suit schedule property as a tenant. This was because the respondent herein had preferred the petition seeking eviction of the appellant under the A.P. Rent Act, 1960. The relevant portion of the order of eviction dated 03.01.2017 passed

by the Rent Controller-cum-Principal Junior Civil Judge, Rajamahendravaram in RCC No.4 of 2013 reads as under:

> "1. This is a petition filed by the petitioner under Section 10 of A.P. Buildings (Lease, Rent and Eviction) Control Act, 1960 against the respondent for eviction of the respondent from the schedule property by directing him to vacate and handover the vacant possession of the premises to her and to award costs and such other reliefs.
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> 2. The petitioner submitted that she is the absolute owner of the petition schedule property. In the first instance, the respondent filed a suit in OS 1050/1999 against the petitioner and her husband for Permanent Injunction restraining the petitioner and her husband not to dispossess the respondent from the schedule property except under due process of law on the file of Prl. Junior Civil Judge Court, Rajahmundry. The respondent averred in the plaint in O.S. 1050 of 1999 that he took the schedule premises on lease from the petitioner on monthly rent of Rs.1200/-, thus the respondent admitted the ownership of the petitioner and also admitted that he is only a tenant under the petitioner. Subsequently, the petitioner filed a suit in O.S.611/2002 on the file of I Additional Junior Civil Judge, Rajahmundry against the respondent seeking a permanent injunction against the respondent restraining him respondent from the schedule property on the file of I Additional Junior Civil Judge, Rajahmundry.
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> 13. The respondent submitted that once the petitioner and her husband expressed their willingness to sell away the petition schedule property for reasonable price and

then he reserved his right to exercise the obligation under presumption clause under tenancy whenever occasion arises, subsequently during the year 1999 the petitioner and her husband changed their mind and they developed ill-will at the provocation of some local people with a view to sell away the schedule property for higher price and attempted to dispossess him from the schedule property and attempted to use force to evict him on intervention of elders by name Chekka Satyanarayana, Sri Bhalla Varambabu of Dowaliswaram and others, the respondent resisted the illegal attempts of the petitioner and her husband, the petitioner and her husband openly proclaimed that the will evict him from the schedule property at any cost, apprehending danger in the hands of the petitioner and husband, he was constrained to file a suit for perpetual injunction against the petitioner in O.S.1050/1999, in the said suit the petitioner filed a memo stating that the suit may be decreed subject to the result of the other suits filed by her in O.S.611/2002 and 2/2004, consequently the suit was decreed accordingly.

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19. The respondent submitted that as per the advice of the petitioner until the outcome of the registered sale deed duly executed by her, the petitioner advised to him to deposit the rental in her bank account as usual @ Rs.1200/- per annum and also to pay house tax to Grampanchayat, Dowlaiswaram, accordingly he used to deposit rents, but subsequently because of ill advices, the petitioner refused to receive rents, consequently he has been depositing the rents in the petitioner's bank account bearing No.01190037135 of State Bank of India, Dowlaiswaram since 2005, he has no objection to deposit the entire accrued rent and the rental that accrues hereinafter before this Tribunal illegible.

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30. On a careful perusal of pleadings and evidence, it can be safely concluded that there is a landlady and tenant relationship between the petitioner and respondent, hence point no.1 is answered in favour of the petitioner.

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39. …Thus, the contention of the petitioner that she is the absolute owner of the property and she is having necessity to recover the property is proved. Hence, I hold that the respondent is liable to evict the petition schedule property and deliver the possession to the petitioner.

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In the result, this petition is allowed with costs, eviction ordered, granting one month time for the respondent to vacate and deliver vacant possession of the schedule property to the petitioner, failing which the petitioner is at liberty to get the order executed by filing E.P. in accordance with law."

(underlining by us)

The aforesaid eviction order was passed on 03.01.2017 subsequent to the agreement to sell which is dated 14.10.2009.

Jural Relationship in the Instant Case:

5. In this case, the appellant was a tenant of the respondent-landlady on the date of execution of the agreement to sell dated 14.10.2009, and the jural relationship between the parties was that of lessor and lessee/landlady and tenant and the tenancy

was within the scope and ambit of the A.P. Rent Act, 1960 for about fifty years. The question is whether the said jural relationship was converted to one of vendor and vendee upon the execution of the agreement to sell. In other words, whether the possession of the schedule property by the appellant herein continued in the capacity of a tenant or as a vendee on the execution of the agreement to sell. If the possession of the suit schedule property continued to be held by the appellant as a tenant even upon the execution of the agreement to sell, there would be no conveyance/sale within the meaning of the Explanation I to Article 47A of Schedule I-A of the A.P. Stamp Act. On the other hand, if the relationship in relation to the agreement to sell became that of a vendor and vendee, then the aforesaid Explanation I would apply and it would be in the nature of a deemed conveyance. In order to ascertain this aspect of the matter, it is necessary to discuss the relevant provisions of the Transfer of Property Act, 1882 ("the Act" for short).

5.1 Section 105 of the Act defines a lease and the relationship of a lessor and lessee is the relationship which exists between

the parties to a lease. The rate of rent, duration of lease, purpose of lease, etc. are all governed by the terms of the contract entered into between the parties. Thus, a lease is the transfer of a right to enjoy immovable property for a certain period of time. The said relationship is also of a landlord and a tenant i.e., a tenancy where lease of a premises is recognised under a statute.

5.2 If a tenancy is covered under a statute, the eviction of a tenant is under the particular statute. Irrespective of the same, Section 111 of the Act speaks of determination of lease. There are eight ways in which a lease can be determined i.e. when it comes to an end and there is no order of eviction of a tenant under a statute. Clauses (e) and (f) deal with express surrender and implied surrender. For ease of reference, Section 111 (e) and (f) of the Act are extracted as under:

> **"111. Determination of lease.—** A lease of immoveable property determines—
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> (e) by express surrender; that is to say, in case the lessee yields up his interest under the lease to the lessor, by mutual agreement between them;
>
> (f) by implied surrender;"

5.3 The expression “express surrender” means the lessee yields his interest under the lease to the lessor by mutual agreement between them. In other words, express surrender means giving up of the interest in the premises under the lease to the lessor by mutual agreement between the lessor and the lessee. Express surrender necessitates that the lessee has given up possession of the holding. Surrender need not be in writing nor by a registered deed. However, if there is an abatement of rent, it should be only by a registered instrument for it effects a variation in the contract of tenancy. The effect of surrender under clause (e) of Section 111 of the Act is the determination of the lease.

5.4 Clause (f) of Section 111 of the Act deals with the rule of implied surrender. Implied surrender is by operation of law and it can occur by - i) the creation of a new relationship of lease, or ii) relinquishment of possession i.e., there is yielding of possession by the lessee and taking over of possession by the lessor. It is created by the acceptance of, and not by the mere agreement for a new relation which, in effect, estops the lessee

from setting up the old one. Implied surrender of tenancy can be established by the conduct of the parties and from attending circumstances. Implied surrender is by the operation of law and takes place in spite of the intention of the parties. It may come into being in a number of ways, e.g., by acceptance of a new lease, or by unequivocal giving up of possession by the lessee as a lessee, or by re-letting to another person by the landlord, or by accepting of a sub-tenant as his tenant by the landlord.

5.5 Where the agreement to sell entered into by the parties clearly states that from the date mentioned in the agreement, the tenant in possession of the property intended to be sold under the agreement shall not be liable to pay any rent and shall alone be in charge of any damage caused to the property in question, it would imply a surrender of rights as a tenant *vide* ***B. Paramashivaiah vs. M.K. Shankar Prasad, AIR 2009 Kar 88.***

5.6 A surrender by operation of law determines the lease and extinguishes the rights of the lessee in respect of the property surrendered, from the date of the surrender and the estate vests

immediately in the lessor. The term “surrender by operation of law” is used to describe all those cases where the law implies a surrender from unequivocal conduct of both the parties which is inconsistent with the continuance of the existing tenancy.

5.7 There is a distinction between an express and implied surrender inasmuch as while express surrender is a matter of intention of the parties, implied surrender is by implication of the law. An implied surrender is the act of the law and takes place independently of and in some cases even in spite of the intention of the parties.

5.8 Further, Section 54 of the Act defines sale of immovable property as a transfer of ownership in exchange for a price paid or promised or part paid or part promised. A contract for sale or an agreement to sell of immovable property is a contract that sale of such property shall take place on terms settled between the parties. It does not, of itself, create any interest in or charge on such property. By virtue of Section 47 of the Registration Act, 1908, a mere agreement to sell immovable property, which creates only a right to obtain another document conveying

property, is not compulsorily registrable under Section 17 of the Registration Act, 1908. An averment of the existence of a contract for sale, whether with or without an averment of possession following upon the contract by itself, is not a relevant defence to an action for ejectment. The reason is that a mere agreement for sale does not create any interest in immovable property. If an agreement to sell or an agreement for sale does not create any interest in it, there can be no transfer of interest in the property by such a mere contract for sale. A contract for sale gives only a right to compel the other party to execute a sale deed in respect of the property. An agreement to sell confers no title and is not a transfer of any rights in an immovable property. Therefore, an agreement to sell *per se* cannot be construed as a "conveyance", which is restricted to delivery of possession or execution of a sale deed.

5.9 In ***Suraj Lamp and Industries Private Limited (2) vs. State of Haryana, (2012) 1 SCC 656***, this Court speaking through Raveendran, J. referred to the scheme of the Act, the Registration Act, 1908 as well as the Indian Stamp Act, 1899

(Central Act, though the provisions may be similar to those in the State Acts). Section 5 of the Act which defines transfer of property, Section 54 which defines sale and Section 53A of the Act which defines part performance as well as contract for sale as defined in Section 54 of the Act were examined. Similarly, Sections 17(1)(b) and 17(1A) of the Registration Act, 1908 and the relevant provisions and Section 27 of the Indian Stamp Act, 1899 were considered. While referring to Section 54 of the Act, the scope of an agreement to sell was considered to hold that only when there is a transfer which means to convey ownership and would entail the transfer of title, would there be a requirement of registration of the document as a non-testamentary instrument within the meaning of Section 17(1)(b) of the Registration Act, 1908? Thus, only when there is a sale deed, would there be any creation of an interest in the property including transfer of title and the same would imply a conveyance? In paragraphs 18 and 19 of the said judgment, it was observed as under:

> "18. It is thus clear that a transfer of immovable property by way of sale can only be by a deed of conveyance (sale deed). In the absence of a deed of conveyance (duly stamped and registered as required by law), no right, title or interest in an immovable property can be transferred.
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> 19. Any contract of sale (agreement to sell) which is not a registered deed of conveyance (deed of sale) would fall short of the requirements of Sections 54 and 55 of the TP Act and will not confer any title nor transfer any interest in an immovable property (except to the limited right granted under Section 53-A of the TP Act). According to the TP Act, an agreement of sale, whether with possession or without possession, is not a conveyance. Section 54 of the TP Act enacts that sale of immovable property can be made only by a registered instrument and an agreement of sale does not create any interest or charge on its subject-matter."

5.10 Therefore, a contract for sale (agreement to sell) would not confer any title nor transfer any interest in an immovable property (except to the limited right granted under Section 53A of the Act). Thus, an agreement to sell or a contract for sale with or without possession is not a conveyance deed. Therefore, a sale of immovable property can only be made by a registered instrument and that an agreement of sale does not create any interest or charge on its subject matter.

5.11 Section 53A of the Act reads as under:

> **"53A. Part performance.—**Where any person contracts to transfer for consideration any immoveable property by writing signed by him or on his behalf from which the terms necessary to constitute the transfer can be ascertained with reasonable certainty,
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> and the transferee has, in part performance of the contract, taken possession of the property or any part thereof, or the transferee, being already in possession, continues in possession in part performance of the contract and has done some act in furtherance of the contract,
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> and the transferee has performed or is willing to perform his part of the contract,
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> then, notwithstanding that where there is an instrument of transfer, that the transfer has not been completed in the manner prescribed therefore by the law for the time being in force, the transferor or any person claiming under him shall be debarred from enforcing against the transferee and persons claiming under him any right in respect of the property of which the transferee has taken or continued in possession, other than a right expressly provided by the terms of the contract:
>
> Provided that nothing in this section shall affect the rights of a transferee for consideration who has no notice of the contract or of the part performance thereof."

5.12 Section 53A applies to a person who contracts to transfer immovable property in writing. If the proposed transferee in the agreement has taken possession of the property or he continues in possession thereof being already in possession in part

performance of the contract and has done some act in furtherance of the contract and transferee has performed or is willing to perform his part of the contract, the transferor shall be debarred from enforcing any right in respect of the property *vide* ***Shashi Kapila vs. RP Ashwin, (2002) 1 SCC 583.***

5.13 In a case where a person claims benefit of part performance, evidence that he was inducted into possession for the first time subsequent to the contract, would be a strong piece of evidence regarding the contract and of possession changing hands pursuant to the contract. Continuous possession of a tenant in the suit property even after entering into the sale agreements would not by itself amount to a part-performance, putting the tenant in possession of the suit properties pursuant to the sale agreements *vide* ***Chinnaraj vs. Sheik Davood Nachair, AIR 2003 Mad 89.***

6. However, just like in many states, amendments were made to the A.P. Stamp Act whereby agreements to sell acknowledging delivery of possession or power of attorneys authorising the attorney "to sell any immovable property" along with delivery of

possession were charged with the same duty as leviable on a conveyance deed. In the instant case, Article 47A of Schedule I-A of the A.P. Stamp Act reads as under:

"47A.	**Sale as defined in Section 54 of the Transfer of Property Act, 1882 -**	
(a)	in respect of property situated in any local area comprised in a Municipal Corporation-	
	(i) where the amount or value of the consideration for such sale as set forth in the instrument or the market value of the property which is the subject matter of the sale whichever is higher but does not exceed Rs.1,000.	*Eight rupees for every one hundred rupees or part thereof.
	(ii) where it exceeds Rs.1,000.	The same duty as under clause (i) for the first Rs.1,000 and for every Rs.500 or part thereof in excess of Rs.1,000, forty rupees.
(b)	In respect of property situated in any local area comprised in the Selection Grade or in Special Grade Municipality-	
	(i) where the amount or value of the consideration for such sale as set forth in the instrument or the market value of the property which is the subject matter of the sake, whichever is higher, but does not exceed Rs.1,000;	Seven rupees for every one hundred rupees for part thereof.
	(ii) where if exceeds Rs.1,000.	The same duty as under clause (i) for the first Rs.1,000 and for

		every Rs.500 or part thereof in excess of Rs.1,000, Thirty five rupees.
(c)	Where the property is situated in any area other than those mentioned in clauses (a) and (b)–	
	(i) where the amount or value of the consideration for such sale as set forth in the instrument or the market value of the property which is the subject matter of the sale, whichever is higher, but does not exceed Rs.1,000/-	*Six rupees for every one hundred rupees or part thereof.
	(ii) where it exceeds Rs.1,000.	The same duty as under clause (i) for the first Rs.1,000 and for every Rs.500 or part thereof in excess of Rs.1,000, Thirty rupees.
(d)	If relating to a multi-unit house or unit of apartment/flat/ portion of a multi-storied building or part of such structure to which the provisions of Andhra Pradesh Apartments (Promotion of Construction and Ownership) Act, 1987, apply :	
	(i) where the value does not exceed Rs.2,00,000/-	Rupees Twelve Thousand.
	(ii) where it exceeds Rs.2,00,000/- but does not exceed Rs.3,50,000/-	Rupees Twelve Thousand plus 4% on the value above Rs.2,00,000/-

(iii) where it exceeds Rs.3,50,000/- but does not exceed Rs.7,00,000/-	Rupees Eighteen Thousand plus 6% on the value above Rs.3,50,000/-
(iv) where it exceeds Rs.7,00,000/-	Rupees Thirty Nine Thousand plus 8% on the value above Rs.7,00,000/-

Explanation I:- An agreement to sell followed by or evidencing delivery of possession of the property agreed to be sold shall be chargeable as a "sale" under this Article:

Provided that, where subsequently a sale deed is executed in pursuance of an agreement of sale as aforesaid or in pursuance of an agreement referred to in clause (b) of Article 6, the stamp duty, if any, already paid or recovered on the agreement of sale shall be adjusted towards to total duty leviable on the sale deed.

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(underlining by us)

6.1 Explanation I to Article 47A is relevant to the instant case. The said Explanation states that if an agreement to sell is followed by or evidences delivery of possession of the property agreed to be sold, then the same shall be chargeable as "sale" under the said Article. The proviso states that where,

subsequently a sale deed is executed in pursuance of an agreement of sale, the stamp duty if any already paid or recovered on the agreement of sale shall be adjusted towards the total duty leviable on the sale deed. Therefore, it is necessary to interpret the agreement to sell in the instant case in light of the aforesaid Explanation I to Article 47A of Schedule I-A of the A.P. Stamp Act.

7. In ***Gafoor,*** an agreement to sell was executed with the tenant in possession of the schedule property therein, wherein it was contemplated that the purchaser (the tenant) can retain the possession and further was authorised to collect rents for himself by subletting the premises. It was held that in view of the aforesaid express term in the agreement to sell, the jural relationship between the parties had changed from that of landlord-tenant to one of vendor and vendee. Even though the parties remained in the same position *vis-à-vis* the schedule property therein, the nature of their relationship was altered. The tenant had transformed into a purchaser even though there was no delivery of possession to the landlord and again re-

delivery to the same tenant as a purchaser. The factum of change of relationship led to an inference of change in the nature of possession. This is a case whereby through an implied surrender, there was determination of the lease or tenancy. Therefore, the relationship of landlord and tenant had ended and the creation of a relationship of vendor and purchaser had commenced on the execution of the agreement to sell. But, the High Court held that the Explanation I to Article 47A of Schedule I-A of the A.P. Stamp Act was not applicable.

8. In ***Ratnamala,*** a Division Bench of the High Court of Andhra Pradesh interpreted Explanation I to Article 47A of Schedule I-A of the A.P. Stamp Act on a reference made to it by a learned Single Judge of that Court, differing with the view taken by another learned Single Judge in ***Gafoor.*** In paragraph 9 of the judgment in ***Ratnamala*** while considering Explanation I to Article 47A of Schedule I-A of the A.P. Stamp Act, it was observed as under:

> "… These expressions cannot be read in isolation and one has to find the true meaning by reading the entire Explanation and more so in conjunction with the earlier expression i.e., "agreement". Even if these two

expressions are looked independently, it means an agreement to sell followed by delivery of possession and an agreement to sell evidencing delivery of possession. In the first case, i.e., "followed by delivery", possession cannot be disjuncted from the basic source i.e., agreement to sell. Therefore, the expression followed by delivery of possession should have a direct nexus to the agreement and should be read in juxtaposition to the word 'agreement' and it cannot be independent or outside the agreement. Therefore, the delivery of possession should follow the agreement i.e., through the agreement. It takes in its sweep the recital in the agreement itself that delivery of possession is being handed over. It will also cover cases of delivery of possession contemporaneous with the execution of agreement, even if there is no specific recital in the agreement. In other words, the delivery of possession should be intimately and inextricably connected with the agreement. And in the second type, i.e., agreements evidencing delivery of possession, if the document contains evidence of delivery of possession by a recital in that behalf, that is sufficient. Such delivery of possession can be prior to the date of agreement and need not be under the agreement. If the agreement records the fact that the possession was delivered earlier and such recital serves as evidence of delivery of possession, though prior to the Agreement, it falls under the second limb. Therefore, on a proper interpretation of the said expressions, it would follow that an agreement containing specific recital of delivery of possession or indicating delivery of possession even in the past is liable for stamp duty as a 'sale' under the said Explanation."

(underlining by us)

8.1 In ***Ratnamala***, it was observed that the judgment in ***Gafoor*** was not the correct law by observing as follows:

> "14. In the case on hand, there is a variation in the expressions used viz., "followed by" and "evidencing delivery of possession". As discussed above, the expression "followed by" should be read in conjunction with the earlier expression "agreement" and in the latter case, any agreement recording delivery of possession should invite the stamp duty as a sale deed, even though the possession had been delivered in the past. The expression "evidencing delivery of possession" applies to the situation with which we are concerned in the present case."

8.2 In our view, the Division Bench of the High Court was right in overruling the judgment in ***Gafoor***. This is because the facts of the case and the recitals of the agreement therein in the latter judgment were not appreciated in their proper perspective.

8.3 To recollect the facts in ***Gafoor***, the agreement to sell had a clause which stated that the purchaser who was the lessee can retain and collect rent from the schedule property after the agreement of sale of the property and the vendor will, in no way, interfere or object to the same even if the purchaser sub-lets the premises and collects rent. This recital meant that, (i) the tenant of the building was specifically permitted to retain possession and collect rent from the schedule property subsequent to the execution of the agreement and (ii) he was also authorised to

sub-let the premises. (iii) Apart from that it was specifically mentioned in the agreement that the vendee, who was the tenant of the building, would not have to pay monthly rent subsequent to the agreement of sale. Thus, the position of the tenant and his relationship with his landlord had metamorphosed into that of vendee and vendor. The possession of the property continued with the tenant or lessee but not in that capacity but as a vendee who had got possession pursuant to the agreement to sell. Therefore, there was deemed conveyance and it was interpreted to come within the scope and ambit of the Explanation I to Article 47A of Schedule I-A of the A.P. Stamp Act. In our view, this interpretation in ***Ratnamala*** about ***Gafoor*** was just and proper inasmuch as there was an implied surrender of the tenancy and a cessation of the landlord-tenant relationship and pursuant to the agreement therein, the relationship was one of vendor and vendee. These recitals in the agreement by the vendor revealed that the plaintiff therein i.e., the vendee who had filed the suit for specific performance was already in possession of the building as a tenant and as such the question of delivering of

physical possession of the property under the agreement did not arise. It was held that the delivery of possession after the execution of the agreement was notional on an implied surrender of tenancy as the plaintiff therein was in actual possession of the property as a tenant even prior to the agreement. Hence, Explanation I to Article 47A of Schedule I-A of the A.P. Stamp Act was rightly applicable.

9. ***Ramesh Mishrimal*** is a judgment of this Court. The facts of the said case were that the Trial Court by its order had allowed the application filed by the respondent therein and impounded the document (Ex. 30) i.e. Agreement to Sell dated 03.09.2003 in respect of a house property and an adjoining room and directed the same to be sent to the Registrar of Stamps for recovery of deficit stamp duty and penalty on it, as per law. This order was passed in a suit for specific performance of the agreement to sell dated 03.09.2003 and other reliefs. The respondents therein had filed the application under Section 34 of the Bombay Stamp Act, 1958 for impounding the document stating that the agreement in question was executed on a stamp paper of Rs.50/- and the

suit property was situated within the limits of a place called Khed and hence stamp duty of Rs.44,000/- was required to be paid besides penalty of Rs.1,31,850/-. The said application was resisted by the appellant therein by contending that the agreement to sell was not an agreement of conveyance and hence, no stamp duty was payable on the same as a conveyance. Reference was made to Explanation I to Article 25 of the Bombay Stamp Act, 1958. The said Explanation presupposes an immediate or agreed transfer of possession under the agreement to sell itself but when the possession remains with the seller until the sale deed is executed, the agreement to sell cannot be equated with the conveyance and no stamp duty can be levied as such. In the said case, the agreement to sell dated 03.09.2003 explicitly stated that the suit property was in the possession of the appellant therein in the capacity of a tenant and this possession was independent of the sale transaction. The extension agreement dated 28.7.2004 entered into between the parties also reiterated the same position.

9.1 The appellant therein had contended that three conditions were not satisfied and hence Explanation I to Article 25 of the Schedule I to the Bombay Stamp Act, 1958 did not apply. They were namely, (i) no possession was transferred under the agreement to sell; (ii) no agreement to transfer possession existed until the sale deed was executed; and (iii) the possession of the appellant remained that of a tenant, which was legally distinct and independent. Hence, no stamp duty could be levied on the agreement to sell dated 03.09.2003 as a conveyance.

9.2 *Per contra*, the respondent therein had submitted that the said Explanation was applicable and the agreement to sell was to be treated as a conveyance. In support of the same, reliance was placed on two decisions of this Court in ***Veena Hasmukh Jain vs. State of Maharashtra, (1999) 5 SCC 725, ("Veena Hasmukh")*** and ***Shyamsundar Radheshyam Agrawal vs. Pushpabai Nilkanth Patil, (2024) 10 SCC 324 ("Shyamsundar Radheshyam")*** wherein it was held by this Court that the stamp duty is leviable only on the document and not on the transaction.

9.3 At this stage itself, it could be observed that having regard to the specific nature of recitals in the respective agreements to sell considered by this Court in the aforesaid two cases, it was held that there was in fact a deemed conveyance and hence, the requisite stamp duty in terms of Explanation I to Article 25 of Schedule I to the Bombay Stamp Act, 1958 was applicable.

9.4 The significant facts in ***Ramesh Mishrimal*** were that there was a civil suit filed by the landlord against the tenant-vendee seeking eviction and possession of the schedule premises. This Court considered the question, whether, the appellant was liable to pay the stamp duty and penalty on the agreement to sell dated 03.09.2003 allegedly executed between the appellant and mother of respondent no.1 therein in respect of the suit property. It was the specific case of the appellant therein that the agreement to sell clearly stated that the possession of the appellant was on rental basis and the same would not form part of the sale transaction. Therefore, the question of treating the agreement a deemed conveyance did not arise. This Court held that the suit property was occupied by

the appellant therein on a rental basis and there was a clause that the transaction was to take place later by execution of the sale deed. This Court noted the following clause in the agreement, namely, "*this property is in their occupation on rental basis and it will not be part of the sale transaction. After completion of sale transaction, the possession of the said property will be given to you on the ownership basis*."

9.5 This Court observed that the agreement to sell included a clause stating that the physical possession had already been handed over to the appellant. Regardless of the basis of such possession, by applying the Explanation to Article 25 of Schedule I of the Bombay Stamp Act, 1958 this Court held that there was a conveyance within its meaning and hence dismissed the appeal and directed that until duty and penalty was satisfied under Section 34 of the Bombay Stamp Act, 1958, the document impounded could not be used in evidence. This Court invoked Section 53A of the Act to hold that the tenant therein had acquired the possessory right and therefore there was a conveyance or sale within the meaning of Explanation I to Article

25 to Schedule I of the Bombay Stamp Act, 1958. This Court observed that the vendee therein was already in possession of the property to be sold to him and continued to do so in part performance of the contract as the said possession was recognised under the agreement and therefore there was a sale or conveyance.

9.6 The judgment of this Court in ***Ramesh Mishrimal*** has to be distinguished on two aspects. *Firstly*, on the basis of the text of Explanation I under the A.P. Stamp Act and Bombay Stamp Act, 1958. *Secondly*, in ***Ramesh Mishrimal*** this Court has invoked Section 53A of the Act which is not being done so in the instant case.

10. Explanation I to Article 25 of Schedule I of the Bombay Stamp Act, 1958 reads as under:

> "*Explanation 1*.— For the purposes of this article, where in the case of agreement to sell an immovable property, the possession of any immovable property is transferred or agreed to be transferred to the purchaser before the execution, or at the time of execution, or after the execution of such agreement without executing the conveyance in respect thereof, then such agreement to sell shall be deemed to be a conveyance and stamp duty thereon shall be leviable accordingly:

Provided that, the provisions of Section 32-A shall apply mutatis mutandis to such agreement which is deemed to be a conveyance as aforesaid, as they apply to a conveyance under that Section:

Provided further that, where subsequently a conveyance is executed in pursuance of such agreement of sale, the stamp duty, if any, already paid and recovered on the agreement of sale which is deemed to be a conveyance, shall be adjusted towards the total duty leviable on the conveyance."

However, in the present case, Explanation I to Article 47A of Schedule I-A to the A.P. Stamp Act reads as under:

"An Agreement to Sell followed by or evidencing delivery of possession of the property agreed to be sold shall be chargeable as a sale under this Article."

10.1 The phrases in the aforesaid two Explanations could be highlighted. Under Explanation I to Article 47A of Schedule I-A to the A.P. Stamp Act, the words used are "*followed by or evidencing delivery of possession of the property agreed to be sold*" whereas in Explanation I of the Bombay Stamp Act, 1958, the words are "*the possession of any movable property is transferred or agreed to be transferred to the purchaser before the execution, or at any time of execution, or after execution of such instrument*". The differentiation in the wordings of the two Explanations reveal

that they are not identical and the intention of the respective legislations are dissimilar. Under the A.P. Stamp Act, the delivery of possession of the property must follow the execution of the agreement to sell or if delivery of property has been made prior to the agreement to sell then it should be evidenced in the agreement to sell by a recital to that effect. However, if the possession of the property by the vendee does not have any nexus to the agreement to sell, as in the present case where the possession of the property was with the appellant as a tenant for nearly five decades and the respondent vendor has decided to sell the same to the appellant vendee then, the said possession is not relatable to the agreement to sell. In such a case, neither is the sale within the meaning of Explanation I to Article 47A of Schedule I-A to the A.P. Stamp Act nor is it a case of deemed conveyance.

10.2 It is also necessary to observe that where pursuant to an agreement to sell, possession is handed over to the vendee then the protection under Section 53A of the Act would apply and the possession of the vendee would be protected subject to the

conditions mentioned in the said provision including registration of the instrument and therefore, the necessity to pay the requisite stamp duty. However, in the present case, Section 53A of the Act does not apply as the possession was not handed over to the appellant herein in relation to the agreement to sell dated 14.10.2009. In fact, the appellant was in possession of the subject property for almost fifty years prior to the said agreement to sell. This is in fact recorded in the agreement to sell.

10.3 In the circumstances, it is necessary to distinguish the ratio of the judgment in ***Ramesh Mishrimal*** as in the present case, Section 53A will not apply as has been invoked in the aforesaid case. Though in both the cases, the vendee on the date of the agreement was in possession of the property as a tenant, since Section 53A of the Act has been applied by this Court in ***Ramesh Mishrimal***, we restrict the said judgment only to the facts of that case. This is because in the instant case, there is an order of eviction against the appellant here subsequent to the execution of agreement to sell which clearly proves that the tenancy continued in respect of the suit schedule property in the

present case even subsequent to the execution of the agreement to sell dated 14.10.2009. Therefore, Section 53A of the Act is not applicable in the present case.

10.4 In ***Veena Hasmukh,*** the question raised for consideration was as to the duty payable under the Bombay Stamp Act, 1958 on an agreement for sale of flats covered by the Maharashtra Ownership Flats (Regulation of the Promotion of Construction, Sale, Management and Transfer) Act, 1963 (hereinafter referred to as "the MOF Act") and the Maharashtra Apartment Ownership Act, 1971. The contention of the appellant therein was that she was not liable for payment of duty under Entry 25 of Schedule I of the Bombay Stamp Act, 1958; that the agreement for sale had been executed under Section 4 of the MOF Act and in terms of the said provision, it was mandatory to register the same under Section 17(1) of the Indian Registration Act, 1908; that the provisions of the Bombay Stamp Act, 1958 were not applicable and consequently, proceedings under Section 32-A of the Bombay Stamp Act, 1958 could not have been initiated. Hence, it was contended that the action of

impounding the document was illegal. This Court noticed that in paragraph 7 of the agreement, it was stated that subject to the purchaser making full payment of all amounts due and payable by him under the agreement and subject to a force majeure, possession of the said premises was expected to be delivered by the builders to the purchasers on or before 30.11.1987. The agreement was dated 08.10.1987 and the possession was to handed over by 30.11.1987. Paras 14 and 15 of the agreement read as follows:

> "14. Nothing contained in these presents is intended to be nor shall it be deemed to be a grant, demise, conveyance, assignment or transfer in law of the said property premises or the building thereon, or any part thereof to the purchaser by the builders.
>
> 15. The purchaser shall not let, sub-let, sell, transfer, assign or otherwise deal with or dispose of the said premises or his interest or benefit under this agreement till all the dues payable by him to the builders under this agreement have been fully paid up and until previous consent in writing of the builders in that behalf is obtained by him."

The aforesaid terms were construed by this Court to hold that the agreement entered into merely provided for sale of an immovable property and there was also a specific time within

which possession had to be delivered (which was a few days after the execution of the agreement to sell). It was therefore held that the document in question fell within the scope of Explanation I to Article 25 of Schedule I to the Bombay Stamp Act, 1958 and the appeal filed by the appellant therein was dismissed.

10.5 In ***Shyamsundar Radheshyam***, there were six documents or instruments which were held to be different transactions between different vendors and different purchasers. The question involved was whether the appellant therein was liable to pay stamp duty or penalty on the agreements to sell executed prior to the sale deed executed in their favour in respect of two properties. This Court observed that in order to determine the stamp duty that is chargeable upon an instrument, the legal rule is that the real and true meaning of the instrument is to be determined by ascertaining the intention of the parties from the contents and the language employed in the whole instrument and the description or the nomenclature given to the instrument by the parties is immaterial. This Court noted that the agreement to sell consisted of a clause whereby the possession was handed

over to the purchaser satisfying the requirement to treat the instrument as a conveyance and what remained was only the formality of execution of the sale deed. Therefore, it was concluded that the agreement to sell necessitated payment of stamp duty as per the Explanation I of Article 25 of Schedule I of Bombay Stamp Act, 1958. It was further held that the subsequent sale deed executed could not be construed as the principal transaction and that the agreement to sell was the principal conveyance as per the aforesaid provision.

10.6 Therefore, the judgments of this Court in ***Veena Hasmukh*** and ***Shyamsundar Radheshyam*** have no bearing having regard to the facts of the present case.

11. On a conspectus reading of the recital in the agreement to sell dated 14.10.2009 with the order dated 03.01.2017 passed in RCC No.4 of 2013, it becomes clear that the appellant herein was a tenant and as a tenant, he entered into an agreement to buy the schedule property from the landlord. The respondent-landlord did not treat the possession of the suit schedule property by the appellant-tenant pursuant to the agreement to

sell dated 14.10.2009 as a vendee. In fact, long prior to that agreement to sell (around fifty years), the appellant came into possession of the suit schedule property as a tenant. Therefore, this is not a case where pursuant to the agreement to sell dated 14.10.2009 or in relation to it, or prior to the agreement to sell possession of the suit schedule property has been handed over to the appellant herein as a vendee.

11.1 Thus, there is no express or implied surrender of the tenancy by the appellant in favour of the landlord vendor. The tenancy in fact continued and the appellant has also suffered an order of eviction as a tenant vide order dated 03.01.2017. Consequently, it is held that there is no "deemed conveyance" within the meaning of Explanation I to Article 47A of the A.P. Stamp Act, as the agreement to sell in the instant case does not come within the scope and ambit of the Explanation thereto. Therefore, neither there being transfer of title in the suit schedule property nor there being any deemed conveyance from the respondent to the appellant herein, the stamp duty payable

on the nature of the transaction being an agreement to sell simplicitor is just and proper.

11.2 The facts of the case in ***Gafoor*** can be compared to the present case, as it was rightly overruled by the Division Bench of the Andhra Pradesh High Court in ***Ratnamala,*** as the findings in the said case were incorrect wherein, it had been expressly mentioned in the agreement to sell that the possession of the schedule property was with the appellant therein as a tenant. Therefore, the appellant therein also did not come into possession of the property in relation to the agreement to sell but was already in possession of the property as a tenant. But, there was surrender within the meaning of Section 111 of the Act so as to determine the lease or tenancy. On the other hand, pursuant to the agreement to sell in the present case, there was no change in the status of the appellant herein inasmuch as he continued to be a tenant and did not acquire possession under the agreement to sell. The appellant herein also suffered an eviction order as a tenant of the schedule property. Therefore, the appellant did not acquire possession of the property prior to

the agreement to sell dated 14.10.2009 in relation thereto or at the time of its execution or subsequent thereto. In other words, the possession of the schedule property by the appellant herein was not following the agreement to sell nor was delivery of possession pursuant to the execution of agreement to sell as stipulated under the A.P. Stamp Act. It is only when the possession is acquired in relation to the execution of the agreement to sell, that it would be a deemed conveyance and stamp duty has to be levied as conveyance.

12. However, in the instant case, the agreement to sell dated 14.10.2009 expressly states that the appellant was in possession of the schedule property as a tenant for fifty years and in fact an order of eviction was also passed against the appellant. Therefore, the appellant did not come into possession of the schedule property in relation to the execution of the agreement to sell dated 14.10.2009 but almost fifty years prior thereto as a tenant and not as a vendee. In fact, the existing tenant sought to purchase the schedule property but there was no express or implied surrender of tenancy so as to bring about determination

of the tenancy or lease by the appellant herein. Hence, the judgment of this Court in ***Ramesh Mishrimal*** is not applicable to the facts of the present case.

12.1 The Trial Court failed to notice this aspect of the matter and simply directed the appellant herein to pay the stamp duty as if it were a conveyance or sale and there was a transfer of title from the respondent to the appellant herein. The High Court in fact misdirected itself in assuming that there was in fact a deemed conveyance between the respondent and the appellant herein. The appellant herein is not liable to pay any additional duty and penalty on the said instrument and neither is the said instrument liable to be impounded for the purpose of payment of duty and penalty. Hence, we find that the High Court was not right in sustaining the order of the Trial Court. Consequently, both the impugned orders of the High Court as well as the order of the Trial Court are set aside. The appeals are allowed in the aforesaid terms.

12.2 The Trial Court shall mark the agreement to sell dated 14.10.2009 as an Exhibit and proceed to dispose the suit as

expeditiously as possible and preferably within a period of six months from the date of the next hearing before the Trial Court.

No costs.

.....J.
(B.V. NAGARATHNA)

.....J.
(R. MAHADEVAN)

NEW DELHI;
JANUARY 15, 2026.