AGK

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

FIRST APPEAL NO.186 OF 2023

1. **Nivrutti Muralidhar Dhande**
2. **Rahibai Trimbak Gund**,
   since deceased through legal heirs
2A. **Jijabai Jagannath Gaykhe**
2B. **Bijabai Shankar Matale** … **Appellants**

ATUL GANESH KULKARNI

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Date: 2026.10.27 12:11:16 +0530

Vs.

1. **Special Land Acquisition Officer,**
   Irrigation Department No.1, Nashik
2. **Executive Engineer**, Nandur
   Madhyameshwar Project, Nashik
3. **The State of Maharashtra** … **Respondents**

Mr. Shriram Kulkarni with Mr. Sachin Chavan, Mr. Pranjal M. Khatavkar, Mr. Gaurav Ugle, Mr. Aryavrat Dube and Mr. Devesh Bamb i/by Mr. Sachin Chavan for the Appellants.

Mr. A.R. Patil, Additional G.P. for the Respondents-State.

CORAM : AMIT BORKAR, J.

RESERVED ON : OCTOBER 13, 2026.

PRONOUNCED ON : OCTOBER 27, 2026

JUDGMENT:

1. The Appellants have filed this First Appeal for getting more compensation for their agricultural land bearing Gat No. 456,

situated at Village Kavnai, Taluka Igatpuri, District Nashik, which has been acquired by the Government. According to the Appellants, the Reference Court has given less compensation, mainly for the fruit-bearing trees standing on the acquired land. They claim that the land should be valued at Rs.143 per square metre without making any deduction. They claim separate compensation for the fruit-bearing trees according to the fresh valuation report at Appendix E.

2. During pendency of this Appeal, this Court passed an order dated 16 October 2024 and directed the Reference Court to give its findings on two issues. The first issue was whether the judgment dated 18 February 2017 passed in Land Acquisition Reference No.108 of 2010 could be applied to the Appellants' land and whether the market value could be fixed on the basis of the sale deed of Gat No. 468 without making any deduction. The second issue was whether the fresh valuation given in Appendix E should be considered for deciding the compensation of the fruit-bearing trees. The Reference Court gave its findings on 17 October 2025 and decided both issues in favour of the Appellants. It is now necessary to consider these findings, the evidence available and the submissions made by both sides to decide the compensation payable in this Appeal.

3. The Appellants submit that their land in Gat No. 456 is next to Gat No. 468 and both lands were acquired for the same purpose. According to them, both lands are in the same area and have similar soil, geographical conditions and irrigation facilities. The revenue records show that crops were grown on both lands.

Therefore, there is no reason to reduce the rate shown in the sale deed of Gat No. 468. They point out that the judgment dated 18 February 2017 passed in Land Acquisition Reference No.108 of 2010 has become final, as no Appeal has been filed against that judgment.

4. Mr. Kulkarni, learned Advocate appearing for the Appellants, submits that after the matter was sent back to the Reference Court, it accepted that the market value of the land should be decided on the basis of the sale deed of Gat No. 468 without making any deduction. He submits that the Reference Court has accepted the valuation given in Appendix E, which was prepared and certified by the Taluka Agricultural Officer. According to him, the State Government cannot now challenge this valuation because it has not filed cross-objections. He submits that the evidence of the Appellants and the official documents prove the number, age, condition and value of the trees. Therefore, the compensation granted for the trees should be increased.

5. Mr. Patil, learned Additional Government Pleader, opposes the claim for increasing the compensation for the trees. He submits that the valuation was prepared in 2023 and 2024, whereas the relevant date for deciding the market value was much earlier. He points out that the valuer admitted during cross-examination that he had not personally inspected the trees. The report does not mention the circulars on which the calculations were made. According to him, the evidence is not enough to accept the entire amount claimed by the Appellants.

6. Mr. Patil submits that neither the Appellants nor the valuer has stated when possession of the acquired land was taken. According to him, if the Appellants continued to earn income from the fruit-bearing trees until the land was handed over to the Government, that income should be considered while deciding compensation. He submits that the findings given by the Reference Court after the matter was sent back can be challenged even without filing separate cross-objections. For this purpose, he relies upon the judgment of the Supreme Court in *Banarsi v. Ram Phal*, (2003) 9 SCC 606.

7. These submissions require consideration of the findings of the Reference Court, the contents of Appendix E, the compensation originally granted, the proper method of valuation and the effect of not filing cross-objections. The decision must be based on the evidence relating to the particular land and trees involved in this Appeal. Compensation cannot be increased only because another landowner has received a particular rate.

VALUATION OF THE ACQUIRED LAND:

8. The calculation submitted by the Appellants states that the total area of Gat No. 456 was 4 hectares and 12 ares. It states that the acquired portion was 1 hectare and 97 ares. However, another part of the same note mentions the acquired area as 1,08,136.27 square metres. These figures do not match each other. The figure of 1,08,136.27 square metres cannot be accepted because it is more than the total area of Gat No. 456 mentioned in the same note. It does not match the calculation of the original

compensation. This difference is important because the total compensation depends upon the area acquired. A higher amount cannot be granted by taking an area which does not agree with the other recorded details.

9. The original compensation for the land mentioned in the Appellants' note is Rs.20,10,523/-. The Reference Court had taken the rate of Rs.10,20,570/- per hectare. If this rate is applied to 1.97 hectares, the amount comes to Rs.20,10,522.90/-, which becomes Rs.20,10,523/- after rounding off. This calculation supports the conclusion that the acquired area was 1.97 hectares, that is, 19,700 square metres. I proceed on the basis that the acquired area was 19,700 square metres. This area agrees with the recorded measurement of 1 hectare and 97 ares and with the original compensation for the land.

10. The Appellants rely upon the sale deed of Gat No. 468 and claim compensation at Rs.143 per square metre. After the matter was sent back, the Reference Court considered the location of Gat No. 456, its distance from Gat No. 468, the crops grown on both lands, the availability of water and the type of cultivation. In paragraph 5 of its findings, the Reference Court recorded that the earlier Court had relied upon the sale deed of Gat No. 468 for deciding the market value. However, that Court had treated Gat No. 468 as irrigated land because the revenue records showed crops being grown on it. The Reference Court examined the revenue records of Gat No. 456, which is the land involved in this Appeal.

11. Paragraph 7 of the Reference Court's findings records that the 7/12 extract of Gat No. 456 showed cultivation of sugarcane and groundnut during the years 2003-2004, 2004-2005 and 2005-2006. It showed grape cultivation during the year 2005-06. For the year 2006-2007, the record showed sugarcane over 2 hectares, groundnut over 43 ares and grapes over the remaining 20 ares. The Reference Court observed that the existence of the grape orchard had not been properly considered when the earlier judgment in Land Acquisition Reference No.28 of 2009 was passed. It accepted the Appellants' objection to the deduction made from the value worked out on the basis of the sale deed of Gat No. 468.

12. The availability of water and the existence of a well have been considered. In paragraph 8, the Reference Court recorded that the acquired land was proved to be irrigated because crops were grown on it and a well was present there. It considered the heavy rainfall in Igatpuri Taluka. These findings are based on the revenue records and the material considered by the Reference Court. After the matter was sent back, the State Government did not produce evidence to disprove these facts. Therefore, the findings that the land was irrigated and had agricultural conditions similar to Gat No. 468 deserve to be accepted.

13. The fact that the judgment in Land Acquisition Reference No.108 of 2010 has become final does not mean that the same amount must be granted for every other acquired land. The market value of each land must be decided by considering its own facts. However, when two lands are next to each other, have been

acquired for the same purpose, have similar agricultural features and are valued with reference to the same sale deed, the rate accepted in the earlier reference becomes important evidence. In the present case, the Reference Court examined whether the two lands were similar and gave reasons for holding that the earlier deduction was not proper. There is no sufficient material before me to take a different view.

14. The Reference Court was right in holding that the market value should be decided on the basis of the sale deed of Gat No. 468 without making the earlier deduction. The Appellants' claim for Rs.143 per square metre is accepted. However, the total compensation must be calculated on the correct area of the acquired land. At the rate of Rs.143 per square metre, the value of 19,700 square metres comes to Rs.28,17,100/-. The amount of Rs.1,54,63,486.61/- shown in the Appellants' calculation note cannot be accepted because it is based on the incorrect and inconsistent area of 1,08,136.27 square metres. The rate claimed by the Appellants is accepted, but the total land value claimed by them is not accepted.

VALUATION OF THE FRUIT-BEARING TREES:

15. The next question is whether the compensation for the fruit-bearing trees should be increased on the basis of Appendix E. In the original award, the fruit-bearing trees were valued at Rs.5,09,189. The Appellants now claim a much higher amount. Their calculation shows Rs.20,77,920/- for 126 grape plants of the Thompson variety, Rs.25,59,997/- for 44 mango trees, Rs.96,969/-

for seven pomegranate trees and Rs.23,54,976/- for a group of 85 trees described in their summary as Jambhul trees. These amounts have to be examined with reference to the official measurement and valuation records.

16. This Court directed the Reference Court to examine the fresh valuation and allowed the Appellants to produce evidence. Paragraph 2 of the Reference Court's findings records that the Appellants produced additional evidence at Exhibit 29 and examined the retired Taluka Agricultural Officer, Sudhakar Jadhav, at Exhibit 73. The Appellants relied upon Exhibit 82, which is the corrected joint measurement chart prepared by the Deputy Superintendent of Land Records, Igatpuri; Exhibit 84, which is Appendix E; and Exhibit 85, which is the schedule of fruit prices prepared by Nashik A.P.M.C. for the period from 2000-2001 to 2008-2009. Paragraph 3 records that the respondents did not produce any evidence after the matter was sent back. These documents have to be considered together while deciding the value of the trees. Appendix E is titled "Statement of Valuation of Fruit Trees". It gives details about the type and number of trees, their general condition, height, girth and spread, their present and future age, the estimated yearly production of fruit, expected income, cultivation expenses, net yearly income, the factor applied to future income and the capitalised value. Thus, the report gives a separate value after considering the details of the trees. It does not give the same value to all trees without considering their condition and ability to produce fruit. The corrected joint measurement chart at Exhibit 82 supports the number and existence of the trees.

17. The State objects that the valuation was prepared in 2023-2024, although the relevant date for deciding market value was much earlier. This objection has to be considered. Under the Land Acquisition Act, 1894, the relevant date for deciding market value is the date of the applicable notification under Section 4(1). However, a valuation report cannot be rejected only because it was prepared later. The important question is whether the report uses reliable material to determine the condition, age, fruit-producing capacity and value of the trees for the relevant period.

18. In the present case, the Reference Court relied upon the joint measurement chart, the valuation statement certified by the Taluka Agricultural Officer, the evidence of the retired Agricultural Officer and the schedule of fruit prices for the period from 2000-2001 to 2008-2009. The price schedule covers the relevant period and is not restricted to the prices prevailing in 2023-2024. The number and details of the trees are supported by the official measurement record. The State has not produced another valuation or a different calculation to show what the trees were worth on the relevant date. Therefore, the fact that the report was prepared later is not enough to reject the valuation.

19. The State relies upon the valuer's admission that he had not personally inspected the trees. This admission is important, but it has to be considered along with the other evidence. The valuer explained that he prepared the calculations on the basis of the number of trees and the available details about their general condition, height, girth and other features. These details are recorded in the joint measurement chart and Appendix E. In

paragraph 9 of its findings, the Reference Court considered this objection and observed that nothing important had come out during cross-examination to reject the Agricultural Officer's calculations. The State has not pointed out any particular entry in Appendix E which is false. It has not produced evidence to show that any tree was missing, counted wrongly or valued on an incorrect factual basis.

20. The State objects that the valuation report does not mention the circulars relied upon by the valuer. This omission is not a sufficient reason to reject the entire report. Appendix E contains the actual details and calculations used for valuation. The witness explained that he had followed the factor used for valuing fruit-bearing trees. The State had an opportunity to question the method, produce the relevant Government instructions or submit another valuation. However, it did not produce such evidence after the matter was sent back. Not mentioning the number of a circular is a matter to be considered while checking the reliability of the report. It does not prove that the calculations are wrong.

21. The evidence relating to the grape trees needs separate consideration. Paragraph 9 of the Reference Court's findings records that Exhibit 82, the corrected joint measurement chart prepared by the Deputy Superintendent of Land Records, shows 126 grape plants in Gat No. 456. Appendix E, at Exhibit 84, records that the plants were in good condition and were one year old. Exhibit 85 contains the market rates of fruit during the relevant period. The retired Agricultural Officer explained how he calculated the expected income from the grape plants over a

period of 15 years. The Reference Court found no sufficient reason to reject this calculation.

22. The Appellants claim Rs.20,77,920/- for the 126 grape plants. This amount is based on the expected yield over the period considered in the official schedule. The State has not produced another calculation showing what the expected yield, market price, cultivation expenses or proper valuation factor should have been. The age and general condition of the plants have been considered. On the material available, the amount of Rs.20,77,920/- for the 126 grape plants is accepted.

23. The valuation of the mango trees needs to be examined with reference to Appendix E. Paragraph 10 of the Reference Court's findings records that Exhibit 82 shows 44 mango trees. The Appellants' evidence was that mango trees start bearing fruit from the third year. The Reference Court noted that the existence of these trees was not disputed. Their age, condition, and ability to bear fruit must be considered while deciding their value.

24. Appendix E records the condition, height, girth, and spread of the trees. It gives details showing that some trees were small and had not reached the same stage of growth as the other trees. The Reference Court noted that eight small mango trees had to be valued according to their actual stage of growth. They cannot be treated as if they were producing fruit at the same rate as fully grown trees. However, the official schedule considers the details of individual trees, and the amount accepted here is the total amount claimed on the basis of that schedule. No amount for the expected

fruit yield of the eight small mango trees is being added separately.

25. The Appellants claim Rs.25,59,997/- for the 44 mango trees. The Reference Court examined the valuation report and found that the respondents had not produced convincing material to disprove the calculations. The State has not shown that the number of mango trees recorded in Exhibit 82 is wrong. It has not provided another valuation based on their actual age, condition or expected yield. Considering the official valuation schedule, the amount of Rs.25,59,997/- is accepted for the 44 mango trees. However, young trees must be valued according to their actual condition. They cannot be treated as if all the trees were producing fruit at the same rate.

26. The same method applies to the pomegranate trees. Exhibit 82 records seven pomegranate trees, and the State has not disproved their existence. The Reference Court noted that one pomegranate tree was only one year old. Its ability to produce fruit cannot be treated as equal to that of a fully grown tree. Appendix E contains details of the individual trees, and their value has to be decided on that basis. The amount of Rs.96,969/- claimed for the seven pomegranate trees is accepted as the amount worked out under the schedule. No additional income is added for the young pomegranate tree.

27. There is a difference in the description of the remaining group of 85 trees. The Appellants' summary describes these trees as Jambhul trees and claims Rs.23,54,976/-. However, the corrected joint measurement chart and the findings of the

Reference Court, particularly paragraph 10, describe the group of 85 trees as guava trees. Appendix E contains a valuation of guava trees. The official measurement record supports the existence of 85 guava trees. The material considered by the Reference Court does not establish a separate group of 85 Jambhul trees. Compensation cannot be granted for a type of tree whose existence is not proved by the evidence. I treat the amount of Rs.23,54,976/- as compensation for the 85 guava trees identified in the official records. No separate compensation is granted for Jambhul trees.

28. In paragraph 10 of its findings, the Reference Court examined the valuation of the remaining fruit trees. It found that Exhibit 82 records 44 mango trees, 85 guava trees and seven pomegranate trees. The respondents did not produce convincing evidence to disprove these details. Paragraph 11 concludes that Appendix E should be considered while deciding compensation for the fruit-bearing trees. The State has not produced material showing that the valuation of the 85 guava trees is wrong. Therefore, the amount of Rs.23,54,976/- is accepted for this group of trees.

29. The State's objections regarding the date of valuation, the absence of personal inspection and the failure to mention the circulars have been considered. These objections cannot be ignored only because the State did not produce evidence after the matter was sent back. The Appellants must still prove their claim for increased compensation. In the present case, they have produced the official joint measurement chart, the certified valuation schedule, the fruit-price details and the evidence explaining the

calculations. The State has not established any specific error in the figures which have been accepted. Therefore, the findings of the Reference Court regarding the valuation of the trees deserve to be maintained.

THE LEGAL METHOD OF VALUING LAND AND FRUIT-BEARING TREES:

30. One more legal question arises in this matter. The market value of the land is being decided on the basis of the sale deed of Gat No. 468, while the fruit-bearing trees are being valued on the basis of their expected income. It is necessary to examine whether both amounts can be granted together. Even when the Reference Court has accepted a valuation, this Court must ensure that the correct legal principles have been followed.

31. In *Koyappathodi M. Ayisha Umma v. State of Kerala*, (1991) 4 SCC 8, paragraph 6, the Supreme Court explained the method of valuing land and fruit-bearing trees in the following words:

> "It is thus settled law that in evaluating the market value of the acquired property, namely, land and the building or the lands with fruit bearing trees standing thereon, value of both would not constitute one unit; but separate units; it would be open to the Land Acquisition Officer or the court either to assess the lands with all its advantages as potential value and fix the market value thereof or where there is reliable and acceptable evidence available on record of the annual income of the fruit bearing trees the annual net income multiplied by appropriate capitalisation of 15 years would be the proper and fair method to determine the market value but not both."

32. The principle explained by the Supreme Court is that the same property cannot be valued twice in such a way that the owner receives compensation twice for the same value. If the market value of the entire property has been decided by including the capitalised income of the fruit-bearing trees, that same income cannot again be calculated and added to the value of the land.

33. However, this principle must be applied after looking at the nature of the acquired property and the method used to decide its value. In *Navanath & Ors. v. State of Maharashtra*, (2009) 14 SCC 480, paragraphs 32 to 34, the Supreme Court held that agricultural land and an orchard may require different methods of valuation. The Court held that the market value of land cannot be decided by applying the sale-instance method and the capitalisation method to the same property in a way which counts the same value twice. At the same time, the existence of fruit-bearing trees on agricultural land does not prevent their separate valuation. The real question is whether the same property is being valued twice, first as agricultural land and then again as an orchard or forest.

34. In the present case, the revenue records do not describe the entire acquired land as one orchard valued as a single property. They show cultivation of sugarcane, groundnut and grapes on different portions of the land. The records identify mango, guava and pomegranate trees, apart from the grape plants. The land was treated as irrigated agricultural land. Its market value was decided with reference to the sale deed of neighbouring Gat No. 468. On the other hand, Appendix E gives a separate value of the individual

fruit-bearing trees on the basis of their number, age, condition and expected yield. There is no material before this Court to show that the sale price of Gat No. 468 was decided by calculating the future income of the trees and that the same income has again been included in the present valuation of the trees. The State has not produced evidence to show that the land value accepted by the Reference Court represents the value of the entire orchard as one property, decided by using the same capitalisation method. The land and the trees have been valued under separate heads on the basis of different material. The crop records show that the land was used for agricultural purposes apart from having fruit-bearing trees.

35. I find that the principle stated in *Koyappathodi* is not violated merely because the land and its fruit-bearing trees have been valued in the present case. The decision in *Navanath* requires the Court to examine the actual nature of the property and the method used to value it. On the evidence available, valuing the agricultural land by comparing it with a sale transaction and valuing the fruit-bearing trees does not amount to valuing the same property twice. Therefore, separate compensation for the trees can be granted.

36. Appendix E uses capitalisation of income over the period mentioned in the schedule. The State has not produced another valuation or evidence to show that the factor used by the Agricultural Officer is wrong for these trees. The judgment in *Koyappathodi* recognises that an appropriate capitalisation method can be used where reliable evidence of yearly income is available.

The proper multiplier depends upon the facts of each case. However, there is no sufficient evidence before this Court to replace the factor used in the official valuation schedule with another factor only because the State has raised a general objection.

EFFECT OF ABSENCE OF CROSS-OBJECTIONS AND THE CLAIM FOR DEDUCTION:

37. The next submission is that the State Government cannot challenge the valuation accepted by the Reference Court because it has not filed cross-objections. The Appellants rely upon the fact that the findings after the matter was sent back were recorded as directed by this Court and that the State did not file cross-objections against those findings.

38. In *Banarsi*, the Supreme Court explained the effect of Order XLI Rules 22 and 33 of the Code of Civil Procedure, 1908. The Court observed:

> "A respondent may defend himself without filing any cross objection to the extent to which decree is in his favour; however, if he proposes to attack any part of the decree he must take cross objection."

39. The Supreme Court held that the wide power under Order XLI Rule 33 does not give a party an unlimited right to reopen a part of the decree which has become final merely because the Appellate Court disagrees with the earlier view.

40. The legal position is not that a respondent cannot raise any objection whenever cross-objections have not been filed. A

respondent can oppose the claim for increased compensation and point out defects in the evidence relied upon by the Appellants. However, where the law requires an appeal or cross-objections to challenge a part of the decree, the respondent cannot ask the Court to change that part in its own favour without taking the required steps. In the present case, the State is entitled to oppose the claim for enhancement, and its objections have been considered on their merits. However, the absence of cross-objections does not allow this Court to reduce the compensation granted to the Appellants.

41. The State seeks a deduction on the ground that the Appellants may have continued to earn income from the trees until possession of the land was taken. This argument is based on a possible benefit received by the Appellants. However, the State has not established the actual date on which possession was taken or the amount of income received by the Appellants during that period. It has not produced evidence to show which trees continued to bear fruit, how much produce the Appellants received or what amount should be deducted from the compensation on this ground.

42. A deduction from compensation cannot be made only because a possible benefit is suggested. Compensation must be decided on the basis of evidence and the applicable legal principles. The Reference Court has found that the number and condition of the trees are supported by official documents. The State has not produced material to calculate the benefit which it claims the Appellants received. Therefore, no deduction can be

made on this ground. For the same reason, the objection that the valuer did not personally inspect the land is not enough to reject the entire report. The valuation is supported by the joint measurement chart, the certified statement in Appendix E and the fruit-price schedule for the relevant period. The valuer's evidence explains how the valuation was prepared. The State has not established any specific error in the calculations during cross-examination. The Reference Court was justified in accepting the fresh valuation, subject to the findings regarding the actual number and condition of the trees.

FINAL CALCULATION OF COMPENSATION:

43. After considering the evidence as a whole, I find that the Appellants have proved their claim for increased compensation for the acquired land and the fruit-bearing trees. The market value of the land is accepted at Rs.143 per square metre, without any deduction. The correct acquired area is 19,700 square metres. Therefore, the compensation for the land comes to Rs.28,17,100/-. The compensation for the 126 grape trees is fixed at Rs.20,77,920/-. The compensation for the 44 mango trees is fixed at Rs.25,59,997/-. The compensation for the seven pomegranate trees is fixed at Rs.96,969/-. The compensation for the group of 85 guava trees, as identified in the official measurement and valuation records, is fixed at Rs.23,54,976/-. These amounts are based on the valuation placed before the Reference Court and accepted after the matter was sent back. The amount for the 85 trees shall not be treated as compensation for a separate group of Jambhul trees.

44. The total compensation for the fruit-bearing trees comes to Rs.70,89,862/-. When this amount is added to the land compensation of Rs.28,17,100/-, the total principal compensation payable for the acquired land and the specified trees comes to Rs.99,06,962/-. The calculation is as follows: (i) Land compensation: Rs.28,17,100/-; (ii) Compensation for fruit-bearing trees: Rs.70,89,862/-; (iii) Total principal compensation: Rs.99,06,962/-.

45. The original compensation for the land was Rs.20,10,523/-, and the original compensation for the trees was Rs.5,09,189/-. Therefore, the total principal compensation under the earlier award was Rs.25,19,712/-. When this amount is compared with the compensation now decided, the increased principal amount comes to Rs.73,87,250/-. This is the additional principal amount payable before adding statutory benefits and interest, after giving credit for the amounts paid to the Appellants.

46. The Appellants shall be entitled to statutory benefits and interest under the Land Acquisition Act, 1894, to the extent applicable. These include the additional amount under Section 23(1A), solatium under Section 23(2) and interest under Section 28. The calculation must take into account the relevant dates recorded in the acquisition proceedings and give credit for the amounts paid or deposited. The actual date of possession and the details of earlier payments have not been established in the material considered here. Therefore, the final amount payable, including statutory benefits and interest, must be calculated from the official acquisition and payment records.

47. For the reasons stated above, the findings recorded by the Reference Court on 17 October 2025 on both issues are accepted, subject to correction of the acquired area and the description of the group of 85 trees. The Appellants' claim for valuation of the land at Rs.143 per square metre is accepted. Their claim for fresh valuation of the fruit-bearing trees is accepted to the extent stated above. The State's objections to the valuation report and its request for deductions are rejected because sufficient supporting evidence has not been produced.

48. The First Appeal is partly allowed in the following terms:

(i) The compensation for the acquired land bearing Gat No. 456 shall be calculated at Rs.143 per square metre for 19,700 square metres, amounting to Rs.28,17,100/-;

(ii) The compensation for the fruit-bearing trees shall be Rs.70,89,862/-. This amount consists of Rs.20,77,920/- for 126 grape plants, Rs.25,59,997/- for 44 mango trees, Rs.96,969 for seven pomegranate trees and Rs.23,54,976/- for the 85 guava trees established by the official measurement and valuation records;

(iii) The total principal compensation for the land and trees is fixed at Rs.99,06,962/-. After giving credit for the principal compensation of Rs.25,19,712/- awarded, the increased principal amount payable is Rs.73,87,250/-;

(iv) The Appellants shall be entitled to statutory benefits and interest as stated in paragraph 48 above, to the extent applicable under law. The Special Land Acquisition Officer

shall prepare a detailed calculation statement, give credit for all amounts paid or deposited and deposit the balance amount in accordance with law within four weeks from receipt of an authenticated copy of this judgment;

(v) The award of the Reference Court shall stand modified to the above extent. There shall be no order as to costs.

(AMIT BORKAR, J.)