

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT SRINAGAR**

WP(C) 1789/2023 CM(4171/2023).

Reserved on: 07.05.2026

Pronounced on: 02.06.2026

Uploaded on: 03.06.2026

Whether operative part or full

Judgment has been pronounced: Full

1. Ghulam Rasool Rather
S/o Mohammad Sultan Rather
R/o Kursoo Rajbagh Srinagar, Kashmir
 2. Mohammad Altaf Rather
S/o Ghulam Mohammad Rather
R/o Kursoo Rajbagh Srinagar, Kashmir
 3. Haroon Ahmad Rather
S/o Ghulam Mohammad Rather
R/o Kursoo Rajbagh Srinagar, Kashmir
 4. Mst. Shamshada
W/o Mohammad Sidiq Lone
Kursoo Rajbagh Srinagar, Kashmir.
-Petitioner(s)

Through: *Mr. Zahid Khan, Adv.*

Versus

1. Financial Commissioner Revenue,
Jammu and Kashmir at Srinagar.
2. Tehsildar Sough Srinagar Kashmir.
Patwari Halqa K. P. Bagh, Srinagar.
3. Manzoor Ahmad Rather
S/o Abdul Khaliq Rather
R/o KursooRajbagh, Srinagar.

.....Respondent(s)

Through: *Mr. S. M. Saleem, Adv.*

CORAM:

HON'BLE MR. JUSTICE WASIM SADIQ NARGAL, JUDGE

JUDGMENT

02.06.2026

Brief facts:

1. The present writ petition calls in question order dated 25.05.2023 passed by the learned Financial Commissioner (Revenue), whereby Mutation No. 4813 of Estate KP Bagh, Srinagar, dated 09.12.2004, has been set aside in exercise of revisional jurisdiction under Section 15 of the Land Revenue

Act. The record reflects that the aforesaid mutation came to be attested on 09.12.2004 and remained unassailed for a considerable period of time.

2. It further emerges that a revision petition came to be instituted before the learned Financial Commissioner (Revenue) on 24.02.2021 seeking interference with the aforesaid mutation, thus reflecting a lapse of nearly twenty years from the date of attestation of the mutation. Upon notice, the concerned parties appeared before the revisional authority and the matter was taken up for consideration.
3. The record also indicates that the predecessor-in-interest connected with the subject matter of the mutation had not questioned the same during his lifetime, and that, during the intervening period, third-party rights had come into existence with respect to the property in question. It is further borne out that the mutation entries, forming part of the revenue record, continued to remain in force during this period.
4. The learned Financial Commissioner (Revenue), upon consideration of the matter, passed the impugned order dated 25.05.2023, whereby the aforesaid Mutation No. 4813 dated 09.12.2004 came to be set aside. The order reflects exercise of revisional jurisdiction under the Land Revenue Act in relation to the said mutation.
5. Aggrieved of the aforesaid order, the petitioners have approached this Court through the medium of the present writ petition seeking quashment of the aforesaid order.

Submissions on Behalf of the Petitioners:

6. Learned counsel for the petitioners submitted that the impugned order is patently unsustainable in law inasmuch as the revision petition was
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entertained after an unexplained and inordinate delay of nearly two decades.

7. It was argued that though no specific period of limitation is prescribed for exercise of revisional jurisdiction, the same is nonetheless required to be exercised within a reasonable period, which principle has been completely overlooked by the learned Financial Commissioner.
 8. It was further contended that the revisional authority failed to record any satisfaction with regard to the enormous delay in filing the revision petition, particularly when no application seeking condonation of delay accompanied the revision petition.
 9. Learned counsel submitted that respondent No. 4 could not have been treated as an aggrieved person, more so when his predecessor-in-interest had never questioned the mutation during his lifetime despite having full knowledge thereof.
 10. It was next contended that the impugned order has been passed without proper examination of the relevant revenue record and without recording cogent reasons, thereby rendering the same arbitrary and unsustainable.
 11. Learned counsel further submitted that during the intervening period of about twenty years, the property in question had changed several hands and valuable third-party rights had accrued, which aspect has also not been considered by the revisional authority.
 12. It was also argued that mutation entries are fiscal in nature and do not confer title and, therefore, if respondent No. 4 claimed any substantive right over the property, the appropriate remedy available was to institute proceedings before the competent civil court.
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13. In support of the aforesaid submissions, reliance was placed upon State of Gujarat v. Patel Raghav, AIR 1969 SC 1297; *Abdul Khaliq Bhat v. State &Ors. 2017 (6) JKLJRJ 434*; and *Ghulam Qadir Bhat &Ors. V. Financial Commissioner Revenue &Ors. LPA OW No. 33/2017 decided on 24.09.2021*.
14. On the strength of the aforesaid submissions, it was prayed that the impugned order dated 25.05.2023 be quashed by issuance of an appropriate writ.

Submissions on Behalf of Respondents.

15. Learned counsel appearing for respondent No. 4 submitted that the present writ petition is misconceived and not maintainable inasmuch as the petitioners seek to challenge a remand order which does not finally determine the rights of the parties. It was argued that the learned Financial Commissioner has merely directed de novo consideration of the matter so as to afford opportunity of hearing to all interested parties and, therefore, no prejudice can be said to have been caused to the petitioners.
16. It was further submitted that the writ jurisdiction of this Court cannot be invoked in matters involving disputed questions of fact, particularly when the controversy pertains to inheritance and revenue entries and efficacious alternative remedies are available under law.
17. Learned counsel contended that the mutation in question had been attested behind the back of respondent No. 4 and without notice to all legal heirs, thereby rendering the same illegal and void. According to the respondent, the concerned Tehsildar acted without jurisdiction in attesting the mutation without conducting proper inquiry and without associating all affected parties.
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18. It was argued that respondent No. 4 acquired knowledge of the impugned mutation only recently, whereafter the revision petition was filed without any undue delay. The delay, if any, was sufficiently explained as limitation in cases involving fraud and concealment commences from the date of knowledge and not from the date of the transaction itself.
19. Learned counsel further submitted that fraud vitiates every solemn proceeding and no person can be permitted to take advantage of an order obtained by concealment or by excluding necessary parties from the proceedings.
20. It was next contended that the learned Financial Commissioner, after examining the material available on record and considering the submissions of the parties, passed a well-reasoned order directing fresh consideration of the matter by the competent authority so as to ensure observance of principles of natural justice.
21. Learned counsel also submitted that mutation entries are only fiscal in nature and do not confer title and, therefore, no vested or indefeasible right can be claimed by the petitioners merely on the basis of the mutation entries.
22. On the aforesaid grounds, it was prayed that the writ petition being devoid of merit be dismissed.
- 23. Heard learned counsel for the parties and perused the record.**

Legal analysis

24. The record reveals that Mutation No. 4813 came to be attested on 09.12.2004 and remained unassailed for a considerable period of time. Respondent No. 4 instituted revision proceedings before the learned
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- Financial Commissioner Revenue only on 24.02.2021, i.e., after a lapse of nearly twenty years.
25. The principal contention urged on behalf of the petitioners is that the revisional authority could not have entertained the revision petition after such an inordinate and unexplained delay. It has further been contended that no application seeking condonation of delay accompanied the revision petition and no satisfaction regarding the delay has been recorded by the revisional authority.
26. Per contra, learned counsel for respondent No. 4 has submitted that the mutation had been attested behind the back of respondent No. 4 and that the respondent acquired knowledge thereof only recently. It has further been argued that the impugned order is merely a remand order directing de novo consideration and, therefore, does not warrant interference in exercise of writ jurisdiction.
27. It is not in dispute that Mutation No. 4813 was attested on 09.12.2004 and remained unchallenged until the year 2021, when respondent No. 4 instituted revisional proceedings after nearly twenty years.
28. The principal question that arises for consideration is whether the revisional authority could have entertained such a belated challenge Section 15 of the Land Revenue Act in the absence of any satisfactory explanation for the delay.
29. Since Section 15 of the Land Revenue Act is directly relevant and germane to the controversy at hand, therefore, the same is reproduced hereunder:

“15. Power to revise orders.—(1) The [Financial Commissioner] may at any time call for the record of any case pending before or disposed of by any Revenue Officer under 4 [his control].

(2) The [Divisional Commissioner] may call for the record of any case pending before or disposed of by any Revenue Officer subordinate to him.

(3) If in any case in which, the [Divisional Commissioner] has called for a record he is of opinion that the proceedings taken or order made should be modified or revised he shall report case with his opinion thereon for the orders of the [Financial Commissioner.]

(4) The Financial Commissioner may, in any case called for by him under sub-section (1) or reported to him under sub-section (3), pass such order as he thinks fit:- Provided that, he shall not under this section pass an order reversing or modifying any proceeding or order of a subordinate officer affecting any question of right between private persons without giving those persons an opportunity of being heard.”

30. Though no specific period of limitation is prescribed for exercise of revisional powers under Section 15 of the Land Revenue Act, it is well settled that such powers are required to be exercised within a reasonable period. There are catena of judgements of Hon'ble Supreme Court in which it has been held that even in absence of a prescribed limitation, revisional powers cannot be exercised after unreasonable delay.

31. The Apex Court in case titled as **H. Guruswamy v. A. Krishnaiah**” since **deceased by Lrs.** reported as 2025 SCC OnLine SC 54 has held as under:

“16. The length of the delay is definitely a relevant matter which the court must take into consideration while considering whether the delay should be condoned or not. From the tenor of the approach of the respondents herein, it appears that they want to fix their own period of limitation for the purpose of instituting the proceedings for which law has prescribed a period of limitation. Once it is held that a party has lost his right to have the matter considered on merits because of his own inaction for a long, it cannot be presumed to be non-deliberate delay and in such circumstances of the case, he cannot be heard to plead that the substantial justice deserves to be preferred as against the technical considerations. While considering the plea for condonation of delay, the court must not start with the merits of the main matter. The court owes a duty to first ascertain the bona fides of the explanation offered by the party seeking condonation. It is only if the sufficient cause assigned by the litigant and the opposition of the other side is equally balanced that the

court may bring into aid the merits of the matter for the purpose of condoning the delay.

17. We are of the view that the question of limitation is not merely a technical consideration. The rules of limitation are based on the principles of sound public policy and principles of equity. No court should keep the 'Sword of Damocles' hanging over the head of a litigant for an indefinite period of time."

32. Adverting to the facts of the present case, it becomes evident that the impugned exercise of revisional jurisdiction suffers from a fundamental infirmity inasmuch as it permits the reopening of a mutation which had attained finality and remained unquestioned for nearly two decades. The record does not disclose any satisfactory or bona fide explanation for such prolonged inaction, nor does the impugned order reflect any consideration of this crucial aspect.

33. Significantly, the Hon'ble Supreme Court in the judgement supra has underscored that while adjudicating upon a plea for condonation of delay, the Court must not embark upon an examination of the merits of the substantive dispute at the threshold, but is first required to record a clear and reasoned satisfaction with regard to the bona fides and adequacy of the explanation offered for the delay. It is only in a situation where the cause shown by the applicant and the objections raised by the opposite side stand evenly balanced that the Court may, as a matter of prudence, advert to the merits of the case for the limited purpose of determining whether such delay deserves to be condoned. In the present case, the impugned order does not evince compliance with this settled principle, inasmuch as no such prior satisfaction has been recorded before proceeding to interfere with the mutation.

34. Further, the principle that no court should keep the “*Sword of Damocles*” hanging over the head of a litigant for an indefinite period of time assumes particular relevance in the present facts. By entertaining a revision after an extraordinary lapse of time, the settled position flowing from the mutation has been rendered uncertain and exposed to perpetual challenge. Such an approach undermines the doctrine of finality and runs contrary to the principles of public policy and equity which underlie the law of limitation.
35. The impugned order, therefore, has the effect of unsettling long-standing revenue entries and reviving stale claims, thereby subjecting the petitioners to avoidable and prolonged uncertainty in respect of their rights.
36. Furthermore, the legal position governing the issue at hand was succinctly elucidated by Hon’ble Supreme Court, in case titled as, ***Joint Collector, Ranga Reddy District v. D. Narsingh Rao***, reported as (2015) 3 SCC 695, has also held as under:-

“11. To sum up, delayed exercise of revisional jurisdiction is frowned upon because if actions or transactions were to remain forever open to challenge, it will mean avoidable and endless uncertainty in human affairs, which is not the policy of law. Because, even when there is no period of limitation prescribed for exercise of such powers, the intervening delay, may have led to creation of third party rights, that cannot be trampled by a belated exercise of a discretionary power especially when no cogent explanation for the delay is in sight. Rule of law it is said must run closely with the rule of life. Even in cases where the orders sought to be revised are fraudulent, the exercise of power must be within a reasonable period of the discovery of fraud. Simply describing an act or transaction to be fraudulent will not extend the time for its correction to infinity; for otherwise the exercise of revisional power would itself be tantamount to a fraud upon the statute that vests such power in an authority.”

37. Tested on the touchstone of the law laid down in the judgement supra, the impugned order cannot be sustained. The exercise of revisional jurisdiction in the present matter has the effect of reopening a concluded mutation after an extraordinary lapse of time, without demonstrating any compelling or legally tenable basis for such intervention. The material on record reflects that the mutation had remained in force over a long period, during which the rights emanating therefrom stood recognized in the revenue record and were acted upon.

38. In such a situation, the belated invocation of revisional powers, bereft of any persuasive explanation, disrupts the settled position and ignores the legal consequence that the passage of time lends a degree of sanctity to transactions reflected in official records. The impugned order does not indicate any balancing of equities or consideration of the ramifications of unsettling long-standing entries. The exercise undertaken, therefore, falls foul of the principle that discretionary powers of revision cannot be employed in a manner that revives dormant claims and disturbs rights that have crystallized over time.

39. Hon'ble Supreme Court, in **Ibrahimpatnam Taluk Vyavasaya Coolie Sangham v. K. Suresh Reddy** reported as (2003) 7 SCC 667 has authoritatively held that even in cases where allegations of fraud are raised, the exercise of revisional jurisdiction is not unbridled and must necessarily be undertaken within a reasonable period. The Court emphasised that the plea of fraud does not dispense with the requirement of timeliness, and that stale claims cannot be permitted to be agitated under the guise of revisional powers. For the facility of reference relevant part of judgment is reproduced as under:

“In cases of fraud, this power could be exercised within a reasonable time from the date of detection or discovery of fraud. While exercising such power, several factors need to be kept in mind such as effect on the rights of the third parties over the immovable property due to passage of considerable time, change of hands by subsequent bona fide transfers, the orders attaining finality under the provisions of other Acts (such as the Land Ceiling Act).”

40. There are also a catena of judgments of this Court which have consistently reiterated that the exercise of revisional jurisdiction is subject to the law of limitation and must be undertaken within a reasonable period, and that, in the context of Section 15 of the Land Revenue Act, such jurisdiction cannot be invoked after an inordinate delay merely because no specific period is prescribed.

41. This Court while dealing with identical issue in the case titled as, ***Ayub Gojar&Ors v. Financial Commissioner*** reported as 2018 (2) SLJ 992 has held as under:-

“If a statute does not prescribe the time limit for the exercise of revisional power, that will not give the authority determining the matter, the teach to unsettle an order after a long time of 55 years. The power has to be exercised within a reasonable time as per the law laid down in (2007) 11 SCC 363 and ordinarily it can be exercised within a period of three years and in no case beyond a period of five years even where fraud is alleged. The creation of thirdparty interest in the case, the passage of considerable time, from the date of the attestation of the mutations, change of hands by subsequent bona fide transfers are the factors that have to be taken into consideration and had to be given due weight while exercising the revisional powers.”

42. Applying the aforesaid principle to the facts of the present case, it assumes significance that even though no specific period of limitation is prescribed for the exercise of revisional powers, such absence cannot be construed as conferring an unfettered or perpetual jurisdiction upon the authority to

reopen concluded matters at its own discretion. The law is well settled that such powers are required to be exercised within a reasonable period, and the concept of reasonableness acts as an inbuilt limitation on the exercise of such jurisdiction.

43. In the instant case, the revisional authority has interfered with a mutation attested in the year 2004 only in the year 2021, after an inordinate lapse of nearly two decades. Such a delay, by no stretch of imagination, can be regarded as reasonable. The impugned order does not disclose any compelling circumstances justifying the exercise of jurisdiction after such a prolonged period, nor does it reflect any consideration of the effect of passage of time.
44. The impugned exercise, therefore, effectively treats the absence of a prescribed limitation as a licence to unsettle settled positions indefinitely, which is impermissible in law.
45. Reference in this regard may be made to the judgment of this court titled as *RajniKoul v Jt. Financial Commissioner & Ors.*, reported as 2023 (1) *SLJ 217* this Court has held as under:-

"The conduct of the petitioner cannot but said to be callous, remiss and slack, as the petitioner has consciously delayed the filing of the revision petition from the year 2017. Thus, this Court has no reason not to follow the dictum of the judgment passed by this Court in case titled "AyoubGojar & Others" supra, wherein it has been provided that, "a person who is slack, callous and remiss in rolling the law in his favour at the opportune time, can do so after a great deal of time subject to his whims and caprices and if such a situation is allowed to prevail, it will open a flood gate for uncalled litigations which cannot be controlled by the authorities while hearing and determining the revisions. Such a view, that a person filing a revision can do so at his will at any moment of time without spelling out reason as to why he waited for pursuing the action for such a long time which did not meet the test of reasonability, will lead to disastrous consequences."

46. The Division Bench of this Court in case titled as, **Wali Mohammad Magrey & Anr v. Ali Mohammad Gujree & Ors.**, reported as 2022 (1)

SLJ 45, has held that a revision petition under Section 15 of the Land Revenue Act, when preferred by an aggrieved party, is subject to the law of limitation, and any earlier contrary view has been expressly declared as not laying down good law. For the facility of reference the relevant part of the judgement is reproduced as under:

“Now that we have come to a definite conclusion that a revision arising out of the provisions of the Land Revenue Act under Section 15 thereof, initiated at the instance of an aggrieved party, would attract the law of limitation, the judgments of the learned Single Benches, which hold to the contrary, expressing conflicting view, would continue to baffle the revenue authorities and the legal practioners. Those judgments, obviously, do not lay down a good law and, therefore, need to be, and are, declared so. Some of these judgments, which have come to our notice are mentioned herein: (i) Mst. Akhtara v. State of J&K &ors., 2009(I) SLJ 20; (ii) Sukhdev&anr. v. Financial Commissioner &ors., 2005 (II) SLJ 716 (to the extent it holds so); and (iii) Mst. Azizi v Mst. Fata, 2003 (II) 599 (to the extent it relates to and deals with the point in question).”

Conclusion

47. In light of the settled legal position emerging from the judgments of the Hon’ble Supreme Court as well as this Court, it is manifest that the absence of a prescribed period of limitation for the exercise of revisional jurisdiction does not confer unfettered or indefinite authority upon the concerned forum. Such powers are inherently circumscribed by the requirement of being exercised within a reasonable time, which must be determined in the context of the statutory framework, the nature of rights involved, and the surrounding circumstances of each case.
48. The consistent judicial view underscores that belated invocation of revisional jurisdiction is impermissible, particularly where the delay remains unexplained or unjustified. Entertaining such stale claims would not only undermine certainty and finality in legal proceedings but also disrupt settled rights, including those of third parties that may have
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crystallized over time. The law does not countenance a situation where concluded matters are reopened after inordinate delay, thereby unsettling the legal order.

49. It is equally well established that even allegations of fraud do not grant an indefinite extension for the exercise of revisional powers. Such jurisdiction must still be invoked within a reasonable period from the date of discovery of the alleged fraud. To hold otherwise would defeat the very purpose of statutory limitations and would amount to an abuse of the discretionary powers vested in the authority.
50. Accordingly, any attempt to exercise revisional jurisdiction after an inordinate and unexplained lapse of time, particularly beyond the ordinarily accepted period of three to five years, cannot be sustained in law. The principles of reasonableness, finality, and legal certainty must prevail, and any deviation therefrom would be contrary to the established doctrine governing the exercise of such powers.
51. In the present case, admittedly, the mutation in question had attained finality in the year 2004, whereas the revision petition came to be filed only in the year 2021. The learned Financial Commissioner has neither adverted to the question of delay nor recorded any finding as regards sufficiency of cause for entertaining the revision petition after nearly two decades.
52. Moreover, the record reflects that, during the intervening period, substantial rights had accrued and third-party interests had come into existence—an aspect which has not been adverted to by the revisional authority.
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53. The exercise of revisional jurisdiction after such an inordinate lapse of time required the recording of compelling and cogent reasons, which are conspicuously absent in the impugned order.
54. The revisional authority, while exercising extraordinary jurisdiction after an inordinate lapse of time, was required to record cogent reasons justifying interference with a mutation which had remained operative for about twenty years. The impugned order, however, does not reflect any such consideration.
55. Furthermore, the impugned order does not reflect due consideration of the doctrine of laches and acquiescence. A party who has remained indolent for an extended period, despite having the opportunity to assert his rights, cannot be permitted to revive stale claims to the prejudice of others who have acted upon the existing state of affairs.
56. This Court also finds that the direction for de novo consideration, in the facts and circumstances of the present case, amounts to indirectly reviving a time-barred claim. Such a course of action defeats the very principle of finality and encourages avoidable litigation.
57. The plea of fraud, as raised by respondent No. 4, has also not been substantiated by any cogent material on record. A mere bald allegation of fraud, without specific particulars and supporting evidence, cannot be made the basis for unsettling a long-standing mutation. The revisional authority ought to have insisted upon strict proof before invoking such a serious ground.
58. Additionally, the impugned order does not balance the competing equities between the parties. While the claim of respondent No. 4 has been entertained after a prolonged delay, the prejudice likely to be caused to the
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petitioners and third parties has not been evaluated, thereby rendering the decision inequitable.

59. The cumulative effect of the aforesaid infirmities clearly demonstrates that the impugned order suffers from legal as well as procedural improprieties, warranting interference by this Court in exercise of its writ jurisdiction.

60. Consequently, the writ petition is allowed and order dated 25.05.2023 passed by the learned Financial Commissioner Revenue is quashed. Mutation No. 4813 dated 09.12.2004 shall stand restored.

61. *Disposed of* along with connected applications, if any.

Srinagar
02.06.2026
Sakeena

