



2026:AHC:179432

HIGH COURT OF JUDICATURE AT ALLAHABAD

MATTERS UNDER ARTICLE 227 No. - 11527 of 2026

Virendra Kumar Manocha And Another

.....Petitioner(s)

Versus

Union Of India And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	: Aman Ahsan, Devansh Misra
Counsel for Respondent(s)	: A.S.G.I., Anil Kumar Rai, Prashant Mathur

Court No. - 9

HON'BLE ROHIT RANJAN AGARWAL, J.

1. The disputes relates to bungalow No. 190, Abu Lane, Meerut Cantt. Meerut recorded in General Land Register (GLR) Survey No. 357-1711 measuring 0.276 Acres. The land in question has been recorded in Column No. 7 of the GLR. It is an old grant recorded in GLR in the name of Asit Sarkar s/o B.N. Sarkar, who hold the occupancy rights over the said bungalow. It appears that by a registered sale-deed dated 2.9.1998 Asit Sarkar had transferred the premises in question to one Manoj Kumar and Smt. Chitra Singhal, who, thereafter, had transferred the said bungalow to petitioner no. 1, Virendra Kumar Manocha and Smt. Rashmi Wadhwa, who transferred her undivided share to Smt. Anuradha Arora, petitioner no. 2.

2. In the year 2009, the names of petitioners were recorded in the records of Cantonment Board Meerut and demand was raised for house tax and water tax by the Cantonment Board in the name of petitioners. The house tax and water tax was deposited by petitioners and receipts were issued by Cantonment Board Meerut from the year 2009 onwards showing them as tax collected for owner. It appears that in the year 2017 an inspection was made by respondent no. 2 Estate Officer, Cantonment Board Meerut, who also hold the charge of Chief Executive Officer, Cantonment Board, Meerut, and proceedings for eviction under the provisions of The Public Premises (Eviction of Unauthorized Occupants) Act, 1971 (hereinafter referred as the 'Act of 1971') were initiated. A reply was submitted by the petitioners and, thereafter, eviction order was passed in the said proceedings which led to filing of misc. appeal by petitioners which was dismissed by the order

impugned.

3. Sri Devansh Misra, learned counsel, appearing for petitioners, submits that without passing the order for resumption of lease which was granted in favour of Asit Sarkar the authorities could not have proceeded for eviction of petitioners from the premises in dispute. He next submits that the Station Commander is the competent authority to decide the matter in regard to transfer of old grant properties and also another application or objection which has been filed by the subsequent purchaser could only be decided by him and no proceedings under Section 4 of the Act of 1971 could be initiated. He has invited the attention of the Court to the instructions, which have been placed by side opposite, wherein reliance has been placed upon a letter issued by the Principal Director, Defence Estate to the Executive Officer, Cantonment Board Meerut on 4.8.1999.

4. Sri Prashant Mathur, learned counsel appearing for respondent nos. 2 and 3, has placed before the Court the instructions, so received by him pursuant to the order dated 24.8.2026, which is taken on record. He next submitted that the property in question could not have been transferred in favour of petitioners and they are the unauthorized occupants and, as such, eviction proceedings were carried out. He has relied upon a notification of Government of India issued on 5.8.1975 which authorizes the Chief Executive Officer, Cantonment Board to act as Estate Officer who could initiate proceedings under the Act of 1971. He has placed reliance upon Section 74 and Section 81 (4) of The Cantonment Board Act, 2006.

5. According to Sri Mathur the Chief Executive Officer, Cantonment Board is there to collect the tax as per Section 74 of the Act of 2006 from the occupier of property of defence which has been leased out. According to him, Chief Executive Officer was not bound to decide the issue as to whether any person is unauthorized occupant or not. He further submits that the sale-deed which has been executed in the year 2002 and 2008 is in teeth of Rule 15 of the Cantonment Land Administration Rules 2021. He further contends that it was after the inspection was made by Estate Officer in the year 2017 proceedings for eviction was carried out against the petitioners.

6. I have heard learned counsel for parties and perused the material on record. It is an admitted fact that old grant was in the name of one Asit

Sarkar who had transferred the premises in question through registered sale-deed in the year 2002 and petitioners being the subsequent purchasers in the year 2008. The Cantonment Board, Meerut had raised demand of house tax and water tax in the name of petitioners and petitioners had deposited the due tax from the year 2009 onwards. It has been further informed that the Chief Executive Officer and Estate Officer are one and the same person. For the purpose of collection of taxes, it is the Chief Executive Officer who runs the Cantonment Board, while the Estate Officer who performs the functioning of Cantonment Board in regard to removal of unauthorized occupants from the defence land.

7. The question which arises for consideration is that once Chief Executive Officer came to know about the sale-deed of the year 2009 and raised the bills against the petitioners for demand of house tax and water tax, he was well aware of the fact that the premise in question has been occupied by petitioners, in favour of whom sale-deed has been executed by the original lessee Asit Sarkar. No objection was raised for eight years and the Chief Executive Officer, who also hold the charge of Estate Officer, remained silent and initiated proceedings for eviction in the year 2017.

8. This Court is shocked by the conduct of the Chief Executive Officer, who hold the dual charge. Once it was within the knowledge of Chief Executive Officer that the premise in question was occupied by petitioners, who are the subsequent purchasers from the original lessee and the transaction was barred by the Rule 15 of Rules of 2021, he should have been immediately taken action against the petitioners in the year 2008 itself. The Chief Executive Officer without raising any objection or intimating to appropriate authority, proceeded to raise the house tax and water tax demand against the petitioners and the same continued to be deposited from the year 2009 to the year 2017. It was in the year 2017 that eviction proceedings were initiated.

9. The Chief Executive Officer, who also holds the charge of Estate Officer, has not proceeded in the matter with clean hands. The reliance placed on Section 74 and Section 81 (4) cannot be denied that the Chief Executive Officer, who is taxing authority, shall realize the house tax and water tax from the occupier of defence property. Here, the question which needs to be considered is that the Chief Executive Officer, who also functions as Estate

Officer, should have immediately taken action under Section 4 of the Act of 1971 by issuing notice against the petitioners, but he remained silent for eight years and in the year 2017 proceedings for eviction were started by him.

10. In view of the said fact, this Court finds that the Chief Executive Officer, who holds the charge of Estate Officer, Cantonment Board, Meerut, has acted against well settled principles that authorities cannot blow hot and cold at the same time. In the present case, taxes have been raised from the occupier of property on behalf of owner fully knowing that the transaction entered by the original lessee in favour of petitioners was barred by Rule 15 of the Rules of 2021, then too taxes have been collected and proceedings for eviction have been initiated after lapse of eight years.

11. On due consideration of the aforesaid, the order dated 17.7.2026 passed by the Additional District & Sessions Judge/Judge (SC/ST Act), Meerut in Misc. Appeal No. 239 of 2017 and the order dated 27.11.2017 passed by the Estate Officer, Cantonment Board, Meerut under Section 5 (1) of the Act of 1971, are hereby set aside. The matter is remitted to the Estate Officer, Cantonment Board, Meerut to be placed before the competent authority, who dealing with such matters decide the case of petitioners for eviction, in accordance with law, considering the action of Chief Executive Officer, Meerut as well as Estate Officer, Cantonment Board, Meerut. The said exercise shall be completed within a period of three months from today.

12. Writ petition stands partly allowed.

(Rohit Ranjan Agarwal,J.)

August 25, 2026
Shekhar