

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

WRIT PETITION No.16935 of 2026

Between:

1. SELAM KOMALA KUMAR, S/O. RAM MURTHY, AGED ABOUT 36 YEARS, R/O. D.NO.20-AI-165-2, SIVAJI NAGAR, NELLORE TOWN, S.P.S.R.NELLORE DISTRICT.

...PETITIONER

AND

1. THE STATE OF ANDHRA PRADESH, THROUGH THE PRINCIPAL SECRETARY, DEPARTMENT OF STAMPS AND REGISTRATION SECRETARIAT, VELAGAPUDI, AMARAVATI, GUNTUR DISTRICT-522238 AND OTHERS

...RESPONDENTS

DATE OF ORDER PRONOUNCED : **01.10.2026**

SUBMITTED FOR APPROVAL:

HONOURABLE SRI JUSTICE SUBBA REDDY SATTI

1. Whether Reporters of Local Newspapers may be allowed to see the order? : Yes/No
2. Whether the copy of order may be marked to Law Reporters/Journals? : Yes/No
3. Whether His Lordship wish to see the fair copy of the order? : Yes/No

JUSTICE SUBBA REDDY SATTI

*** HONOURABLE SRI JUSTICE SUBBA REDDY SATTI**

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...RESPONDENTS

! Counsel for Petitioner	:	Sri Sai Gangadhar Chamarty
^ Counsel for Respondent	:	GP for Stamps & Registration GP for Municipal Administration & Urban Development Sri A.S.C. Bose Smt.Kalla Tulasi Durgamba

< Gist:

> Head Note:

? Cases referred:

- 1) 2012 (1) ALD 90 (SC) : (2010) 15 SCC 207
- 2) 2006 SCC OnLine AP 909 : AIR 2007 AP 57
- 3) W.P.No.3744 of 2007 dated 13.03.2007
- 4) 2017 SCC OnLine Hyd 543 : (2017) 4 ALD 12 : (2017) 3 ALT 420
- 5) 2019 SCC OnLine AP 18 : AIR 2019 AP 40
- 6) 2024 SCC OnLine AP 5759
- 7) 2025 SCC OnLine SC 1447
- 8) 1955 SCC OnLine AP 202 : AIR 1956 AP 195
- 9) (2025)11 SCC 73
- 10) 1993 Supp (4) SCC 595
- 11) AIR 1966 SC 81
- 12) 2026 SC OnLine SC 1319

This Court made the following:

Date of reserved for orders: 11.09.2026

Date of pronouncement : 01.10.2026

Date of uploading : 01.10.2026

APHC010317592026



**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)**

[3331]

THURSDAY, THE 1st DAY OF OCTOBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE SUBBA REDDY SATTI

WRIT PETITION NO: 16935/2026

Between:

1.SELAM KOMALA KUMAR, S/O. RAM MURTHY, AGED ABOUT 36 YEARS, R/O. D.NO.20-AI-165-2, SIVAJI NAGAR, NELLORE TOWN, S.P.S.R.NELLORE DISTRICT.

...PETITIONER

AND

1.THE STATE OF ANDHRA PRADESH, THROUGH THE PRINCIPAL SECRETARY, DEPARTMENT OF STAMPS AND REGISTRATION SECRETARIAT, VELAGAPUDI, AMARAVATI, GUNTUR DISTRICT-522238.

2.THE STATE OF ANDHRA PRADESH, THROUGH THE PRINCIPAL SECRETARY, DEPARTMENT OF MUNICIPAL ADMINISTRATION, SECRETARIAT, VELAGAPUDI, AMARAVATI, GUNTUR DISTRICT-522238.

3.DIRECTOR AND INSPECTOR GENERAL OF REGISTRATION AND STAMPS, GOVERNMENT OF ANDHRA PRADESH, TADEPALLI, GUNTUR DISTRICT-522501.

4.THE DISTRICT COLLECTOR, S.P.S.R.NELLORE DISTRICT,

NELLORE-524001.

5.THE DISTRICT REGISTRAR STAMPS AND REGISTRATIONS,
S.P.S.R.NELLORE DISTRICT, NELLORE-524001.

6.THE JOINT SUB REGISTRAR STAMPS AND REGISTRATION,
NELLORE, S.P.S.R.NELLORE DISTRICT -524001.

7.NELLORE MUNICIPAL CORPORATION, REP. BY ITS
COMMISSIONER NELLORE, S.P.S.R.NELLORE DISTRICT -
524001.

8.SELAM PADMA, W/O. LATE RAM MURTHY, AGED MAJOR,
R/O. 301, AVENUE DHAM/ADP, MANIKONDA HYDERABAD-
500089, TELANGANA STATE

...RESPONDENT(S):

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Order or direction more particularly one in the nature of Writ of MANDAMUS declaring the action of the Respondents i.e. Officials of the Stamps and Registration Department in registering the revocation settlement deed dt 17-09-2022 bearing Document No.13770 of 2022 on the file of 6th Respondent by the 8th Respondent unilaterally contrary to the provisions of Registration Act, 1908 and the rules made there under including Rule 26 (i) (k) (i) apart from violation of Right to property guaranteed under Art.300-A of the Constitution of India and consequently set aside the registration of document of revocation of Gift Dt 17-09-2022 and pass

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the operation of Registration of revocation of Gift Deed dt: 17-09-2022 bearing Document No.13770 of 2022 on the file of 6 Respondent, pending disposal of the above writ petition in this Hon'ble Court and pass

IA NO: 2 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased direct the respondents 2, 3 and 7 not to alter the entries in respect of property bearing Assessment No. 1031116837 of Ward No.31, D.No.20/1a-165-2 Vijayalakshmi Nagar, Nellore, S.P.S.R.Nellore District pursuant to the Notice dt:21-01-2026, pending disposal of the above writ petition in this Hon'ble Court and pass

Counsel for the Petitioner:

- 1.SAI GANGADHAR CHAMARTY

Counsel for the Respondent(S):

- 1.A S C BOSE (SC FOR MUNICIPAL CORPORATIONS AP)
- 2.KALLA TULASI DURGAMBA
- 3.GP FOR REGISTRATION AND STAMPS
- 4.GP MUNICIPAL ADMN AND URBAN DEV AP

The Court made the following:

ORDER

Heard Sri Sai Gangadhar Chamarti, learned counsel for the petitioner; Sri Divya Theja, learned Assistant Government Pleader for Revenue for respondents 1, 3 to 6; learned Assistant Government Pleader for Municipal Administration for the 2nd respondent; Sri A.S.C. Bose, learned standing counsel for the 7th respondent; and Smt. Kalla Tulasi Durgamba, learned counsel for the 8th respondent.

2. Challenging the action of the 6th respondent in registering the document No.13770 of 2022 dated 17.09.2022, executed by the 8th respondent, whereby the settlement deed dated 30.05.2015, vide

document No. 3752 of 2015, was revoked unilaterally, as illegal and arbitrary, the above writ petition is filed.

3. a) The 8th respondent, mother of the writ petitioner, executed a settlement deed dated 30.05.2015 bearing document No.3752 of 2015 (Ex.P5), settling 288 square yards of site in layout made in Ac.0.51 cents out of Ac.10.06 cents, situated in S.Nos.1890-A, 1890-B and 1891 of Nellore Bit-I village, SPSR Nellore District. The petitioner seems to have accepted the said gift. As seen from Ex.P3, the petitioner, after obtaining permission from the Commissioner, Municipal Corporation, Nellore, constructed a building, which is assigned D.No.20/1A-165-2, Ward No.31, Vijayalakshmi Nagar, Nellore.

b) Be that as it may, the 8th respondent revoked the settlement deed (Ex.P5) unilaterally and executed a deed of cancellation dated 17.09.2022 (Ex.P4), and the 6th respondent registered the same as document No.13770 of 2022.

c) The 7th respondent issued notice dated 21.01.2026 (Ex.P2) calling upon the petitioner to explain as to why the name of the petitioner cannot be removed from the Municipal records, consequent upon Ex.P4. Then the petitioner came to know about the unilateral cancellation of Ex.P4. When the petitioner approached the 6th respondent, the authority, in turn, informed that there is no bar to the registration of a revocation deed, in terms of the Memo No.G4/4597/2016, dated 06.06.2016.

4. A counter affidavit was filed on behalf of the 6th respondent. It was contended, inter alia, that Rule 26(i)(k)(i) of the Registration Rules would apply to cancellation of sale deeds only and the said rule does not apply to the gift deeds. The Commissioner and Inspector General (Registration & Stamps), Andhra Pradesh, issued directions through Memo

Rc.No.G1/10547/2008, dated 18.07.2008, relating to registration of Revocation/Cancellation Deeds, that the amendment to Rule 26 (k) of the Registration Rules is applicable for the previously registered deeds of 'conveyance on sale' only. Through Memo No.G4/4597/2016, dated 06.06.2016, it was clarified that there is no bar to the registration of cancellation of Gift Deeds, executed by the donor unilaterally. As per Rule 58 of the Registration Rules, it forms no part of the registering officers' duty to enquire into the validity of a document brought to him for registration. No time limit is prescribed in the Registration Act, 1908 to admit the Cancellation/ Revocation Deed to registration and, eventually, prayed to dismiss the writ petition.

5. Sri Sai Gangadhar Chamarti, learned counsel for the petitioner, while reiterating the contentions as per the averments in the affidavit, would submit that registration of the revocation deed, revoked unilaterally, nearly after 7 years, is contrary to Rule 26 (i)(k)(i) of the Andhra Pradesh Rules under the Registration Act, 1908. He would further submit that the issue relating to registering a document unilaterally cancelled was considered by the Hon'ble Apex Court in **Thota Ganga Laxmi and another Vs. Government of Andhra Pradesh and others**¹.

6. Sri Divya Theja, learned Assistant Government Pleader for Revenue for the respondents 1, 3 to 6, while reiterating the contentions as per the averments in the counter, supported the action of the 6th respondent.

7. The point for consideration is:

¹ 2012 (1) ALD 90 (SC) : (2010) 15 SCC 207

Whether a registered gift/settlement deed dated 30.05.2015, executed by the 8th respondent in favour of the petitioner; the 8th respondent can revoke the same unilaterally, and such a deed dated 17.09.2022, registered is legally sustainable?

8. Section 123 of the Transfer of Property Act, 1882, delineates that for the purpose of making a gift of immovable property, the transfer must be effected by a registered instrument signed by or on behalf of the donor and attested by at least two witnesses. Once a gift is accepted by the donee and the deed is registered, the transfer is complete, absolute, and title immediately passes from the donor to the donee.

9. The revocation of such a completed gift is strictly circumscribed by Section 126 of the TP Act, which governs when a gift may be suspended or revoked. The relevant portion of Section 126 reads as follows:

“126. When gift may be suspended or revoked.—The donor and donee may agree that on the happening of any specified event which does not depend on the will of the donor a gift shall be suspended or revoked; but a gift which the parties agree shall be revocable wholly or in part, at the mere will of the donor, is void wholly or in part.

A gift may also be revoked in any of the cases (save want or failure of consideration) in which, if it were a contract, it might be rescinded.

Save as aforesaid, a gift cannot be revoked.”

10. Therefore, a reading of Sections 123 and 126 of the TP Act in juxtaposition, it is abundantly clear that once a donor divests themselves

of the title to the property *via* a registered gift deed, such donor enjoys no residual right to unilaterally revoke it at their mere will. If the donor alleges that the gift was obtained by fraud, coercion, or violation of a condition precedent, his/her sole remedy is to institute a suit under Section 31 of the Specific Relief Act, 1963, before a jurisdictional Civil Court.

11. The issue relating to registration of gift deed revoked unilaterally is no longer *res integra*. But to appreciate the legal issue in its proper perspective, it is necessary to trace the chronological evolution of the law regarding the registration of a document cancelled/revoked unilaterally. The Full Bench judgment of the composite High Court of Andhra Pradesh in **Yanala Malleshwari Vs. Ananthula Sayamma**², considered the issue.

12. In the said decision, the majority view held that under the Registration Act, 1908, a Registering Officer has no statutory power to refuse the registration of a cancellation deed, even if presented unilaterally. The Full Bench justified this by observing that registering authorities possess inherent powers to cancel documents, and observed at paragraph 76 as follows:

“76. It is therefore axiomatic that in India, the judicial, quasi judicial and administrative authorities have inherent powers to recall their orders or proceedings at a latter point of time if it is shown that such order was obtained by playing fraud and misrepresentation. The question of applicability of law of limitation to exercise such inherent power by the administrative authorities does not arise because fraud unravels every thing rendering a fraudulent order void and non

² 2006 SCC OnLine AP 909 : AIR 2007 AP 57

existent. To our mind, this principle in a different manner is also adumbrated in Section 21 of General Clauses Act, 1897 (Central Act No. X of 1897). Under the said provision, an authority who has power to issue/inter alia orders has also power to rescind such order. Further, the Rule 117 of Registration Rules permits the registration of cancellation deed in the same class of register book as that in which original document which it cancels has been registered. It is clearly not possible to accept the submission that registering officer has no power to accept and register a cancellation deed cancelling the earlier sale deed.”

13. After the judgment in **Yanala Malleshwari’s** case, the State Government brought an amendment to the Andhra Pradesh Rules under the Registration Act, 1908 vide notification dated 29.11.2006 and inserted Rule 26(k), which reads as follows:

“Rule 26 (k):

(i) The registering officer shall ensure at the time of presentation for registration of cancellation deeds of previously registered deed of conveyances on sale before him that such cancellation deeds are executed by all the executant and claimant parties to the previously registered conveyance on sale and that such cancellation deed is accompanied by a declaration showing mutual consent or orders of a competent Civil or High Court or State or Central Government annulling the transaction contained in the previously registered deed of conveyance on sale;

Provided that the registering officer shall dispense with the execution of cancellation deeds by executant and claimant parties to the previously registered deeds of conveyances on sale before him if the cancellation deed is executed by a Civil Judge or a Government Officer competent to execute Government orders declaring the

properties contained in the previously registered conveyance on sale to be Government or Assigned or Endowment lands or properties not registerable by any provision of law.

ii) Save in the manner provided for above, no cancellation deed of a previously registered deed of conveyance on sale before him shall be accepted for presentation for registration.”

14. The vires of this newly inserted Rule 26(k) was immediately challenged before a Division Bench of the composite High Court in **Kaitha Narasimha Vs. The State Government of A.P.**³ The petitioner therein contended that the Rule was ultra vires the Registration Act and contrary to the Full Bench judgment in **Yanala Malleshwari's** case. By its order dated 13.03.2007, the Division Bench upheld the validity of the Rule, observing as under:

“In our opinion, the above reproduced rule merely incorporates one of the facets of the rules of natural justice in the procedure laid down for registration of cancellation deed of previously registered document. The rule is intended to ensure that a duly registered sale deed is not cancelled without the executant and claimant getting opportunity to contest the registration of cancellation deed. There is nothing in the rule, which can be treated inconsistent with the scheme of the Act or Rules 15, 16 and 117 to 119. It does not have the effect of taking away the right of the executant of cancellation deed. Rather, it seeks to put the executant and claimants of the original document to notice that somebody seeking cancellation thereof. Therefore, the impugned rule cannot be treated ultra vires the provisions of the 1908 Act and/or other rules.”

³ W.P. No. 3744 of 2007 dated 13.03.2007

The Division Bench further clarified the effect of the Rule *vis-à-vis* the earlier Full Bench judgment, stating:

“In our opinion, the impugned rule does not in any manner violate the ratio of the majority judgment of the Full Bench. Rather, as mentioned above, it is a statutory embodiment of one of the rules of natural justice and is intended to curtail unnecessary litigation emanating from the ex parte registration of cancellation deeds.”

15. It is pertinent to mention here that Rule 26(i)(k)(i) was recently amended via **G.O.Ms No. 2, Revenue (Registration -I)**, dated 02.01.2026, wherein the old rule was substituted with the aforesaid provision, thereby adding the term “mutual consent” as one of the requisites to register a cancellation deed. The substituted rule is reproduced as under:

“26 (i) (k) (i) The registering officer shall ensure, at the time of presentation for registration of cancellation deeds of previously registered deeds of conveyance on sale before him, that such cancellation deeds are executed by all the executant and claimant parties to the previously registered conveyance on sale and that such cancellation deed is accompanied by a declaration showing mutual consent or an order of a competent Civil or High Court or the State or Central Government annulling the transaction contained in the previously registered deed of conveyance on sale.

Provided that notwithstanding anything contained in this Act or these Rules, the Registering Officer shall register documents, cancelling any previously registered document, executed by a Civil Judge or an authority constituted under any statute or the Government competent to execute such deeds.

(ii) Save in the manner provided for above, no cancellation deed of a previously registered deed of conveyance on sale before him shall be accepted for presentation for registration.”

16. The legal position regarding unilateral cancellations was subsequently cemented and laid to rest by the Hon’ble Apex Court in **Thota Ganga Laxmi’s** case. The Apex Court impliedly overruled the view taken in **Yanala Malleshwari’s** case. The Apex Court unequivocally held that if a party wishes to cancel a registered sale deed, the only legally permissible course is to file a civil suit for cancellation of the deed. A unilateral cancellation of a registered deed by the vendor is non-est in law and void *ab-initio*, and registering authorities have no jurisdiction to register such unilateral deeds of cancellation. The relevant paragraph is reproduced as under:

“4. In our opinion, there was no need for the appellants to approach the civil court as the said cancellation deed dated 4-8-2005 as well as registration of the same was wholly void and non est and can be ignored altogether. For illustration, if A transfers a piece of land to B by a registered sale deed, then, if it is not disputed that A had the title to the land, that title passes to B on the registration of the sale deed (retrospectively from the date of the execution of the same) and B then becomes the owner of the land. If A wants to subsequently get that sale deed cancelled, he has to file a civil suit for cancellation or else he can request B to sell the land back to A but by no stretch of imagination, can a cancellation deed be executed or registered. This is unheard of in law.”

17. Thereafter, a learned single Judge in **Ediga Chandrasekar Gowd and another Vs. The State of Andhra Pradesh, Rep. by the Principal**

Secretary, Revenue (Registration & Stamps) Department⁴ considered the term "conveyance" in the Rule and further elaborated thus:

"45. Thus, the term "conveyance" has a wider connotation and it would certainly include deeds of "sale"/"gift"/"exchange" by which property is transferred from one person to another.

46. If the rule making authority, which framed Rule 26(i)(k)(i), intended that the said rule should apply only to "sale"/"gift"/"exchange" deeds, it would have mentioned these category of documents specifically. There was no necessity to use the words "conveyance on sale".

47. The obvious intention of the rule making authority appears to be to cover transactions which are not merely in the nature of deeds of sale. It thus, in my opinion, intended to cover not only "gift"/"exchange" deeds but also "agreements for sale"/executory contracts or "agreements for sale-cum-General Power of Attorney" or "agreements for sale-cum-Irrevocable General Power of Attorney".

18. Another learned single Judge of this Court in **Kolli Rajesh Chowdary Vs. State of A.P. and Others**⁵, considered unilateral cancellation of gift deed and its registration held as under:

"9. From the precedential guidance in the decision of the Supreme Court, it is manifest that there cannot be an unilateral cancellation of registered sale deeds and that a cancellation deed cancelling a sale deed can be registered only after the same is cancelled by a competent civil Court, after notice to the parties concerned, and that in the absence of any declaration by a competent Court or notice to parties, the execution of deed of cancellation as well as its

⁴ 2017 SCC OnLine Hyd 543 : (2017) 4 ALD 12 : (2017) 3 ALT 420

⁵ 2019 SCC OnLine AP 18 : AIR 2019 AP 40

registration are wholly void and non est and such transactions are meaningless transactions. In my opinion, the analogy which the Supreme Court applied to cancellation of sale deed equally applies to the present deed of cancellation by which the 4th respondent cancelled unilaterally, the gift settlement deed executed by her in favour of the petitioner. In the present case, the procedure prescribed in the Rule afore-stated has admittedly not been followed and the petitioner was not put on notice by the 2nd respondent before registering the revocation deed/deed of cancellation executed, on 29.09.2017, and registered, on 03.10.2017.”

19. Recently, in **Jorigala Bangaram and Others Vs. Prl. Secy., Rev. Dept. and Others**⁶, learned Single Judge of this Court held thus:

“14. The unilateral execution of the cancellation deeds, would terminate any rights, the affected parties may have had over the said property. The deprivation of property, without an opportunity being given to the affected parties to make out their case, would be an arbitrary exercise of power as well as a violation of principles of natural justice. **Though there is no provision for an opportunity of hearing being given to the affected parties, such a condition would have to be read into the Rule. (emphasis is mine)**

15. This issue may also be viewed from another angle. The rule states that the execution of the cancellation deed is on the basis of an earlier order declaring the nature and character of the land. It can be contended that nothing further survives for consideration, as the competent officer, executing the cancellation order, is only implementing a concluded order and the issuance of a prior notice is an empty formality. At first blush, this proposition looks attractive. However, the fact remains that the affected party loses his rights

⁶ 2024 SCC OnLine AP 5759

over the property. It would be necessary that the affected party is put on notice as to the details of the government order which has put the property in the categories mentioned in the rule. This would give an opportunity to the affected party to either dispute the statement in the notice or even the underlying order. There could be situations where the affected party is not even aware of the underlying order and had no opportunity to assail such an order. It would be difficult to hazard a guess of the permutations and combinations that may arise.”

20. It is to be noted that in all the judgments referred to supra, learned single Judges relied upon the judgment of Apex Court in **Thota Ganga Laxmi's** case (*supra*-1).

21. Further, in **J. Radha Krishna Vs. Pagadala Bharathi and Another**⁷, the Hon'ble Apex endorsed the High Court's reasoning, which had cited **M. Venkatasubbaiah Vs. M. Subbamma and others**⁸ and held thus:

“In this connection it is useful to refer to a decision reported in **Namburi Basava Subrahmanyam v. Alapati Hymavathi**, wherein their lordships after considering the interpretation of the document as a Will or a settlement deed found that the document was a settlement deed creating vested remainder and the said settlement deed subsequently cannot be cancelled by bequeathing the same property in favour of other. In a decision reported in **M. Venkatasubbaiah v. M. Subbamma**, it was held that-

“A gift subject to the condition that the done should maintain the donor cannot be revoked under Section 126 of the failure of the done to maintain the donor firstly for the reason that here is no agreement between the parties that the gift should be either

⁷ 2025 SCC OnLine SC 1447

⁸ 1955 SCC OnLine AP 202 : AIR 1956 AP 195

suspended or revoked; and secondly this should not depend on the Will of the donor. Again, the failure of the donee to maintain the donor as undertaken by him in the document is not a contingency which could defeat the gift. All that could be said is that the default of the donee in that behalf amounts to want of consideration. Section 126 itself provides against the revocation of a document of gift for the failure of consideration. If the donee does not maintain the donor as agreed to by him the latter could take proper steps to recover maintenance etc. It is not open to a settler to revoke a settlement at his will and pleasure and he has to get it set aside in a court of law by putting forward such pleas as bear on the invalidity of gift deed”.

The aforesaid findings in our considered view, remain unimpeachable from the evidence led by the parties. It cannot be said that the same are in any manner perverse or based on incorrect reading, application or interpretation of the statute.”

22. At this juncture, it is imperative to address the primary argument of the respondents. The 6th respondent has immensely relied upon **Memo No.G4/4597/2016 dated 06.06.2016**, read with the earlier **Memo RC.No.G1/10547/2008 dated 18.07.2008** issued by the Commissioner & Inspector General of Registration & Stamps, A.P. A perusal of these memos reveals that the 2008 Memo attempts to strictly confine the application of the amended Rule 26(k)(i) of the A.P. Registration Rules solely to “Deeds of Conveyance on Sale,” thereby directing registering officers to admit unilateral cancellation deeds for other instruments. The relevant paragraph of the memo is reproduced as under:

“...they are informed that an amendment to Rule 26 (k) published in the official Gazette dt : 26.11.2006 is applicable for the previously registered DEEDS OF CONVEYANCE ON SALE only but not for the

Deeds of deeds of Agreement of Sale cum GPA, Development Agreement Cum GPA, Partition, Release and Mortgage etc., can be registered by the Registering Officers ad [as] the amendment rule 26 (k) is not applicable to such Deeds...”

23. Structuring upon this, the 2016 Memo explicitly instructs that there is no bar to the registration of revocation of Gift Deed which is executed by the Donor. The relevant paragraph of the memo is reproduced as under:

“The attention of the District Registrar Vijayawada (East) is invited to the subject and reference cited. He is informed that as per the Registration Act, 1908 and Registration Rules there is no bar for Registration of revocation of Gift deed which is executed by the Donor.”

24. It is a trite law that administrative circulars, memos, or executive instructions cannot override, supplant, or run contrary to substantive law or statutory rules. A registered deed of settlement or gift, once accepted and acted upon, results in an absolute transfer of title under the Transfer of Property Act, 1882. The donor is completely divested of his right, title, and interest in the property. Such a vested right cannot be extinguished at the whims and fancies of the donor through a unilateral deed of cancellation, nor can an administrative memo revive such a void document.

25. The proposition that executive instructions are subservient to statutory rules has been well settled by the Hon’ble Apex Court in a catena of decisions. In the recent judgment of **R. Ranjith Singh v. State of T.N.**,⁹ the Apex Court unequivocally held that:

⁹ (2025) 11 SCC 73

“36. It is a well settled proposition of law that executive instructions cannot supplant the statutory rules. They can supplement/clarify the statutory rules. In the present case, the executive instructions issued from time to time have in fact supplanted the statutory rules and such a process is unheard of in the field of service jurisprudence.

37. This Court in **State of M.P. v. G.S. Dall & Flour Mills** [State of M.P. v. G.S. Dall & Flour Mills, 1992 Supp (1) SCC 150 : (1991) 187 ITR 478 : (1991) 80 STC 138] has held that executive instructions can supplement a statute or cover areas which the statute does not extend. They cannot run contrary to the statutory provisions or whittle down their effect. In the present case, the G.O. dated 13-7-1995, G.O. dated 24-10-1996 and G.O. dated 10-6-2009 are executive instructions and based upon the executive instructions, the statutory provisions as contained under the statutory rules could not have been made applicable as has been done in the present case.

38. This Court in **Jaiveer Singh v. State of Uttarakhand** [Jaiveer Singh v. State of Uttarakhand, (2024) 15 SCC 227 : 2023 INSC 1024] has held as under: (SCC p. 242, para 45)

“45. It can thus be seen that it is a trite law that the Government cannot amend or supersede statutory rules by administrative instructions, but if the rules are silent on any particular point, it can fill up the gaps and supplement the rules and issue instructions not inconsistent with the rules already framed. It is a settled proposition of law that an authority cannot issue orders/office memorandum/executive instructions in contravention of the statutory rules. However, instructions can be issued only to supplement the statutory rules but not to supplant it.”

This Court has again held in the aforesaid case that the Government cannot issue executive instructions in contravention of the statutory rules.”

26. Applying this settled law to the facts at hand, Rule 26(i)(k)(i) of the Registration Rules was brought into the statute book specifically to curb the menace of unilateral cancellations of conveyances. As already interpreted in **Ediga Chandrasekar Gowd** (*supra*-4), the term “conveyance” in Rule 26(i)(k)(i) has a wide connotation encompassing deeds of gift and settlement. Therefore, the Sub-Registrar, being a statutory authority under the Registration Act, possesses no adjudicatory power to determine the validity of the revocation or the grounds for rescission.

27. Therefore, the Circular Memos of 2008 and 2016, which seek to restrict the scope of Rule 26(i)(k)(i) and permit the unilateral cancellation of gift deeds, are in direct contravention of the statutory rule and the substantive law of property. The Memos should be wholly subservient to Rule 26(i)(k)(i) and the Transfer of Property Act and must yield to them. An executive authority, through an internal memo, cannot legislate a backdoor entry for void transactions that the statute and the Courts have expressly forbidden.

28. The consequences of allowing such Circular Memos to operate are disastrous and strike at the very root of property rights and the Rule of law. If Registering Officers are permitted to adhere to the Memos, it would lead to arbitrary and unilateral deprivation of the property rights of lawful titleholders without any notice or opportunity of hearing.

29. In light of this settled jurisprudence, the defence taken by the 6th respondent relying upon the Memo dated 06.06.2016 is wholly

misconceived. The argument that Rule 26(i)(k)(i) of the Registration Rules applies only to sale deeds and not to gift deeds is a hyper-technical interpretation that defeats the very purpose of the Registration Act and the substantive law under the TP Act. An executive memo cannot override the substantive statutory provisions of Section 126 of the TP Act or the binding precedents of the Hon'ble Supreme Court and this Court. Now that the law is well-settled: unilateral cancellation of a registered gift deed, after the property has been vested in the donee, is void, and the Registering Authority is legally barred from registering such an instrument without the bilateral consent of the parties or a decree from a competent Civil Court.

30. Thus, the contention of learned Assistant Government Pleader for Revenue that, upon the circular memo, the registering officer can entertain the document, falls to ground. In view of the above discussion *supra*, the **Memo No.G4/4597/2016 dated 06.06.2016**, and **Memo RC.No.G1/10547/2008 dated 18.07.2008** are categorically set aside.

31. It is no doubt true that the petitioner has not specifically prayed for setting aside of the impugned memos. However, it is well settled that Article 226 of the Constitution confers wide power on the High Courts to do justice. Reference can be made to the cases of **S. Nagaraj Vs. State of Karnataka**¹⁰, **Dwarka Nath Vs. ITO**¹¹ and **Union of India Vs. Bali Ram**¹², wherein it was observed that Article 226 is a reservoir of equity which is meant to secure justice to the party aggrieved by omission or failure to perform a duty by an authority within the meaning of Article 12 of the Constitution. Rather than being stifled by technical pleas

¹⁰ 1993 Supp (4) SCC 595

¹¹ AIR 1966 SC 81

¹² 2026 SCC OnLine SC 1319

raised by such authority to resist its exercise, in an exceptional case, the High Court may do what the justice of the case demands.

32. Applying the said principle to the facts of the present case, the gift/settlement deed, executed by the 8th respondent, is neither a conditional one nor was it acted upon. In fact, the gift deed was acted upon, and thereafter a building was constructed. This Court is of the view that it would be but a hyper-technical approach to deny the petitioner relief *qua* the said memos merely on the ground that a specific prayer for setting them aside was not incorporated. This Court, therefore, deems it appropriate to exercise its power under Article 226 of the Constitution of India, to grant consequential relief in respect of the impugned memos as well.

33. Given the discussion *supra*, the Writ Petition deserves to be Allowed.

34. Accordingly, the Writ Petition is Allowed. The revocation settlement deed bearing document No.13770 of 2022 dated 17.09.2022, executed by the 8th respondent and registered by the 6th respondent, is hereby set aside. The Memo No.G4/4597/2016 dated 06.06.2016, and Memo RC No.G1/10547/2008 dated 18.07.2008 are also set aside. No order as to costs.

As a sequel, all the pending miscellaneous applications shall stand closed.

JUSTICE SUBBA REDDY SATTI

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