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LEGAL NATURE AND EVIDENTIARY VALUE OF KHASRA AND KHATAUNI

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Abstract

Land revenue records occupy an important position in the administration of agricultural land in Uttar Pradesh. Among these records, Khasra and Khatauni are frequently relied upon to establish possession, cultivation, the identity of tenure-holders and the recorded interests associated with a particular parcel of land. However, their evidentiary significance must be distinguished from their capacity to establish ownership or legal title. The Uttar Pradesh Revenue Code, 2006 provides a statutory framework for the preparation and maintenance of land records and recognises a rebuttable presumption of truth in respect of qualifying entries in the record of rights. Nevertheless, such presumption does not convert a revenue entry into an independent source of title.

This paper examines the legal nature of Khasra and Khatauni, their evidentiary value under the Uttar Pradesh Revenue Code, 2006, and the limitations governing their use in civil and revenue proceedings. It analyses the Supreme Court's decisions in *Balwant Singh v. Daulat Singh*, *Sawarni v. Inder Kaur* and *Suraj Bhan v. Financial Commissioner*, which consistently distinguish revenue entries from documents conferring proprietary rights. Particular attention is given to Section 40 of the Code, the rebuttable character of statutory presumptions, the distinction between possession and ownership, and the consequences of inaccurate or disputed entries. The paper argues that revenue records should be treated as important but not conclusive evidence, with their weight determined by the statutory provision applicable to the particular entry, the circumstances of its preparation and the totality of evidence before the adjudicating authority.

Keywords: Khasra, Khatauni, Uttar Pradesh Revenue Code, 2006, land records, mutation, presumption of correctness, possession, ownership, title to immovable property.

1. INTRODUCTION:

Land records are essential to the administration of agricultural property, particularly in a State such as Uttar Pradesh, where rights in agricultural holdings frequently arise through inheritance, transfer, succession and other legally recognised modes of acquisition. Accurate revenue records facilitate the identification of land parcels, assessment of land revenue, maintenance of cultivation particulars and administration of recorded tenure rights. They also serve as documentary material in disputes concerning possession, succession, mutation and competing claims over immovable property.

Two important records in this framework are Khasra and Khatauni. Broadly, the Khasra is associated with the identification of individual plots and the recording of field-level particulars, including cultivation and possession-related information. The Khatauni is the record of rights maintained for a village, containing particulars of tenure-holders, plot or survey numbers, areas, the nature and extent of recorded interests, and other prescribed particulars. Their precise contents and evidentiary significance depend upon the applicable statutory provisions and revenue-recording procedures.

The principal legal difficulty arises when a person relies upon an entry in either record as proof of ownership. An entry may identify a person as a recorded tenure-holder or cultivator, but it does not necessarily establish the legal transaction or event through which that person acquired the claimed interest. A name may be entered following inheritance, a mutation proceeding or an administrative correction. Whether the underlying event actually confers title is a separate legal question.

The Uttar Pradesh Revenue Code, 2006 seeks to regulate the preparation and maintenance of land records while providing a statutory presumption in favour of qualifying entries. The Supreme Court, however, has repeatedly clarified that revenue entries and mutation orders do not independently create or extinguish title. The relationship between statutory presumptions and this judicial principle therefore requires careful examination.

This paper addresses the following research question: **Can Khasra and Khatauni be treated as reliable evidence of title, or is their evidentiary value principally confined to establishing recorded possession, cultivation and revenue-related particulars?**

The central argument is that these records can constitute relevant and, in appropriate circumstances, persuasive evidence of recorded interests and possession. Nevertheless, neither their official character nor a statutory presumption of correctness makes them conclusive proof of ownership.

2. RESEARCH OBJECTIVES AND METHODOLOGY:

The principal objectives of this research are:

- To examine the legal nature and functions of Khasra and Khatauni under the Uttar Pradesh Revenue Code, 2006.
- To analyse the statutory presumption applicable to entries in the record of rights.
- To distinguish the evidentiary value of revenue entries from the legal effect of documents and events that create or transfer title.
- To evaluate the principles established in leading Supreme Court decisions.
- To identify practical safeguards for assessing disputed revenue records in judicial and revenue proceedings.

The paper adopts a doctrinal method of legal research. It examines statutory provisions, judicial precedents and established principles governing land records and title to immovable property. The analysis is principally concerned with the legal framework applicable in Uttar Pradesh, while decisions of the Supreme Court are considered for their broader relevance to the evidentiary treatment of revenue entries.

3. LEGAL FRAMEWORK UNDER THE UTTAR PRADESH REVENUE CODE, 2006

3.1 Record of rights and Khatauni:

Section 31 of the Uttar Pradesh Revenue Code, 2006 provides for the maintenance of a record of rights, commonly known as the Khatauni. The provision contemplates the recording of particulars concerning tenure-holders, survey or plot numbers, areas, the nature and extent of recorded interests, and other prescribed information.

The record of rights performs an administrative and evidentiary function. It creates an organised account of the interests recognised or recorded in the revenue administration. Its importance lies in the fact that it is prepared and maintained under a statutory framework rather than being an informal private document.

However, the recording of an interest and the legal acquisition of that interest are not necessarily identical. A revenue entry may reflect a claim or a determination made during revenue proceedings, but the legal foundation of ownership must still be examined wherever title is genuinely disputed.

Consequently, the Khatauni should be understood as an official record of recorded rights and interests, rather than as an instrument that independently transfers ownership.

3.2 Nature and function of Khasra

The Khasra is associated with field-level land particulars, including plot identification and information concerning cultivation and possession. It can assist in identifying the parcel of land under dispute and in examining the person recorded as cultivating or occupying it during a relevant period.

Such entries may become significant where parties dispute actual possession, continuity of cultivation, the identity of a particular plot or the circumstances surrounding an alleged transfer of possession.

Nevertheless, an entry indicating cultivation does not necessarily establish ownership. A person may cultivate land as a tenant, licensee, authorised cultivator or person otherwise permitted to use the property. Conversely, an owner may not personally cultivate the land. The legal inference to be drawn from a Khasra entry must therefore depend upon the nature of the entry and the surrounding circumstances.

It is also important to distinguish the legal treatment of Khasra from that of Khatauni. Their related administrative purposes do not mean that every statutory presumption applicable to one record automatically extends to the other.

3.3 Section 40: Presumption as to entries

Section 40 of the Uttar Pradesh Revenue Code, 2006 provides that entries in the record of rights, namely the Khatauni, prepared in accordance with the Code shall be presumed to be true until the contrary is proved.

The wording of this provision has important consequences. First, the presumption is conditional upon the entry having been prepared in accordance with the statutory framework. Secondly, it is rebuttable because the statute expressly permits proof to the contrary. Thirdly, the presumption concerns the truth of qualifying entries; it does not expressly declare that every such entry conclusively establishes proprietary title.

The legislative history is also relevant. Section 40 originally referred to entries in the village map field book (Khasra) and the record of rights (Khatauni). The Uttar Pradesh Revenue Code (Amendment) Act, 2016 substituted the wording so that the provision refers to entries in the record of rights (Khatauni). Accordingly, the current text of Section 40 must be considered carefully when a party seeks to invoke its presumption in relation to a Khasra entry.

This distinction does not mean that Khasra entries are legally irrelevant. They may still be admissible and relevant under the applicable law of evidence and other statutory provisions. It means only that the specific presumption under the current wording of Section 40 should not

automatically be extended to Khasra entries without examining the applicable legal basis.

The distinction is important because a presumption of truth and conclusive proof are different legal concepts. A rebuttable presumption facilitates proof by assigning evidentiary weight to a qualifying entry, but it does not prevent the opposing party from demonstrating that the entry is inaccurate, outdated, procedurally defective or inconsistent with stronger evidence.

4. EVIDENTIARY VALUE: POSSESSION, RECORDED INTEREST AND TITLE

4.1 Revenue records as evidence of possession

Revenue records may provide substantial assistance in determining the nature and continuity of possession. Entries maintained over successive agricultural years may help establish that a person was regularly recorded as cultivating or occupying particular land. When supported by other material, such entries may corroborate a claim of settled possession.

However, the inference must remain sensitive to the character of the entry. Cultivation is a factual activity, whereas possession is a legal and factual concept that may arise in different forms. Neither necessarily establishes ownership. For example, where the Khasra records a person as the cultivator of a particular plot over several years, the entries may support the proposition that the person cultivated the land during those periods. They do not, without further evidence, establish that the person acquired ownership through a registered conveyance, inheritance or any other legally recognised mode.

Similarly, the absence of a person's name from a revenue record cannot invariably defeat a legally established title. Errors, omissions, delays in mutation and incomplete updating may affect the accuracy of the record.

4.2 Revenue records and ownership

Ownership of immovable property ordinarily depends upon the applicable law governing the acquisition, transfer or devolution of the relevant interest. Depending upon the circumstances, the underlying evidence may include a valid conveyance, a legally effective gift, inheritance under the applicable personal law, a competent court decree or another recognised source of title. Revenue entries may corroborate such evidence, but they cannot ordinarily substitute for the legal foundation of the claimed right. A person cannot establish ownership merely by demonstrating that their name appears in the Khatauni if the underlying transaction or event does not legally confer the claimed interest.

Equally, a person whose title is supported by legally sufficient evidence does not necessarily lose that title because the revenue record has not been updated. The distinction protects substantive property rights against being determined solely through administrative recording.

4.3 Mutation and its legal effect

Mutation is the process by which changes in recorded interests are reflected in revenue records following events such as death, succession, transfer or other legally relevant changes. It assists the revenue administration in maintaining updated records and identifying the persons against whom revenue-related obligations may be recorded.

Mutation must, however, be distinguished from the transaction or event that gives rise to the claimed right. An order recording a person's name after the death of a predecessor does not independently determine every question concerning the validity of a disputed will, the existence of competing heirs or the ultimate extent of their proprietary interests.

The legal effect of mutation must therefore be understood within the jurisdiction of the revenue authority and the applicable substantive law. Where a genuine dispute concerning ownership requires adjudication beyond the scope of the revenue proceeding, the appropriate competent forum must determine that question in accordance with law.

5. JUDICIAL INTERPRETATION: LEADING SUPREME COURT DECISIONS

5.1 Balwant Singh v. Daulat Singh

In *Balwant Singh v. Daulat Singh*, (1997) 7 SCC 137, the Supreme Court examined the effect of mutation entries in a dispute concerning rights in immovable property.

The Court reaffirmed that mutation entries do not create or extinguish title. Their principal function is associated with revenue administration and the collection of land revenue. The presence of a person's name in a mutation entry cannot, by itself, be treated as a conveyance of ownership or as extinguishing the title of another person.

The significance of this decision lies in its insistence that the evidentiary effect of a revenue entry must not be confused with the substantive legal effect of a transaction. A mutation entry may be relevant to the administrative history of the property, but it cannot independently replace the legal requirements governing acquisition or transfer of title.

The decision is particularly relevant where parties rely upon long-standing mutation entries to assert that ownership has passed to them or that another person's title has ceased to exist.

The Court's reasoning requires the adjudicating authority to examine the legal basis of the claimed right rather than treating the revenue entry as decisive.

5.2 Sawarni v. Inder Kaur

In *Sawarni v. Inder Kaur*, (1996) 6 SCC 223, the Supreme Court reiterated that mutation of a property in the revenue records neither creates nor extinguishes title. The Court explained that mutation is primarily relevant for fiscal purposes and that the question of ownership must be determined independently of the revenue entry.

The decision illustrates the distinction between the administrative recognition of a person's name and the legal establishment of proprietary rights. The entry may reflect a claim or an administrative decision, but its presence does not necessarily validate the underlying claim.

The principle is of considerable practical importance in inheritance disputes. Where a person relies upon mutation following the death of a recorded holder, the revenue entry cannot, by itself, settle a dispute concerning the validity of a will, the identity of lawful heirs or the shares to which they are entitled. Those matters must be determined by reference to the applicable substantive law and the evidence properly before the competent forum.

The judgment therefore supports a careful approach: revenue records are relevant material, but they must not be treated as a substitute for proof of the legal event through which title is claimed.

5.3 Common principle emerging from the precedents

The three decisions establish a consistent judicial approach. Revenue records may be relevant in identifying recorded interests and understanding the administrative history of land, but mutation does not itself operate as a conveyance of ownership.

The principle must be applied alongside Section 40 of the Uttar Pradesh Revenue Code, 2006. The statutory presumption of truth applicable to qualifying Khatauni entries concerns their evidentiary status; it does not automatically transform them into conclusive proof of title. There is no necessary conflict between the statute and the Supreme Court's decisions: an entry may enjoy a rebuttable presumption of correctness while remaining insufficient, on its own, to establish the legal acquisition of ownership.

6. REBUTTAL OF THE PRESUMPTION AND ASSESSMENT OF EVIDENCE

The presumption under Section 40 is not absolute. A party disputing a qualifying Khatauni entry may seek to rebut it by producing legally relevant material showing that the entry is incorrect or does not reflect the actual legal position.

The nature of the rebuttal will depend upon the dispute. Relevant material may include the underlying mutation order, records of the proceedings in which the entry was made, earlier revenue records, legally effective instruments of transfer, inheritance documents, relevant court decrees, evidence concerning possession and other material admissible under the applicable law.

An adjudicating authority should consider at least four questions.

First, was the entry prepared in accordance with the applicable statutory procedure? An entry whose legal foundation or procedural history is disputed requires examination of the relevant record rather than uncritical acceptance. Secondly, what exactly does the entry record? An entry concerning cultivation should not automatically be treated as a declaration of ownership. The evidentiary inference must correspond to the information actually recorded. Thirdly, is the entry consistent with other relevant evidence? Long-standing entries may provide corroboration, but a conflict with legally operative instruments or competent judicial determinations requires careful resolution.

Fourthly, what question is the forum being asked to decide? A revenue authority dealing with the maintenance of records may have a different function from a civil court adjudicating a contested claim to ownership. The evidentiary value of a document must be assessed within the jurisdiction and purpose of the proceeding.

These considerations prevent two opposite errors: treating revenue entries as legally meaningless, and treating them as conclusive proof of ownership. The appropriate approach is to recognise their statutory and evidentiary significance while preserving the distinction between recorded particulars and substantive proprietary rights.

7. PRACTICAL IMPLICATIONS FOR LITIGATION

The legal principles discussed above have direct implications for the conduct of land disputes. A party relying upon a Khatauni should identify the precise entry, the relevant agricultural year, the plot or survey number, the recorded interest and the statutory basis upon which the presumption is invoked. Where the entry results from mutation, the underlying order and the

documents relied upon during the mutation proceeding may be important.

A party relying upon a Khasra should establish what the particular entry records and why it is relevant to the issue in dispute. If the entry concerns cultivation or possession, the submission should be framed accordingly rather than asserting that it conclusively proves ownership.

Conversely, a party challenging a revenue entry should identify the specific defect alleged, such as an inaccurate entry, an incorrect plot identification, a disputed mutation, an omission in the record or inconsistency with legally operative documents. A general denial may be less persuasive than a challenge supported by the underlying revenue proceedings and documentary evidence. Where the real dispute concerns ownership, succession, the validity of a conveyance or the genuineness of a will, the parties should distinguish that substantive issue from the administrative question of mutation. The appropriate remedy and forum will depend upon the nature of the claim, the statutory framework and the jurisdiction conferred by law.

Ultimately, the practical value of Khasra and Khatauni depends upon a disciplined assessment of what they prove, what they merely suggest and what requires independent legal determination.

8. CRITICAL ANALYSIS

The legal framework governing Khasra and Khatauni reflects an attempt to balance administrative certainty with the protection of substantive property rights. A presumption in favour of qualifying entries supports the practical functioning of revenue administration. Without such a presumption, the routine maintenance and use of land records would become unnecessarily burdensome, and parties might be required to establish every recorded particular afresh in each proceeding.

At the same time, treating revenue entries as conclusive proof of ownership would create significant risks. Administrative records may contain mistakes, remain uncorrected after a transfer or inheritance, or reflect a claim that has not been conclusively adjudicated. A fiscal or record-maintenance proceeding may also be unsuitable for resolving complex questions concerning the validity of instruments, competing succession claims or the legal consequences of earlier transactions.

The distinction between Khasra and Khatauni deserves particular attention. The current wording of Section 40 expressly concerns entries in the record of rights, or Khatauni, whereas the earlier wording also referred to the village map field book (Khasra). This legislative change makes it necessary for practitioners and adjudicating authorities to identify the precise record

relied upon and avoid applying a statutory presumption beyond its current terms.

However, the distinction should not lead to an unduly restrictive approach under which Khasra entries are disregarded. Their relevance may arise from the applicable rules of evidence, the statutory framework governing their preparation and the factual issue under consideration. The correct question is not whether a particular record is inherently conclusive, but what evidentiary inference can lawfully be drawn from it in the circumstances of the case.

The broader judicial principle is therefore one of evidentiary calibration. Official records deserve appropriate weight, but the weight must remain proportionate to their purpose, method of preparation, statutory status and consistency with other evidence. This approach preserves both the utility of revenue records and the primacy of legally established title.

9. SUGGESTIONS AND RECOMMENDATIONS

First, revenue authorities should ensure that entries are prepared, updated and corrected in accordance with the governing statutory procedure. Clear documentation of the basis for mutation and correction would improve transparency and reduce disputes.

Secondly, courts and revenue authorities should expressly distinguish between entries concerning cultivation, possession and recorded tenure interests. The nature of the entry should determine the inference drawn from it.

Thirdly, parties should be encouraged to produce the underlying mutation proceedings where the accuracy or legal foundation of an entry is disputed.

Reliance upon an isolated extract may not provide a complete account of the circumstances in which the name was recorded.

Fourthly, legal practitioners should distinguish between the presumption under Section 40 and the legal requirements for proving title. Pleadings and submissions should identify the precise statutory provision relied upon and should not assert that the presumption automatically establishes ownership.

Finally, greater public awareness regarding the limited legal effect of mutation may help prevent misunderstandings in land transactions and inheritance disputes. Persons acquiring land should verify not only the revenue entries but also the legal instruments and circumstances supporting the claimed title.

10. CONCLUSION

Khasra and Khatauni are important components of the land-record administration of Uttar Pradesh. They assist in identifying land parcels, recording cultivation and possession-related particulars, maintaining information concerning tenure-holders and documenting changes recognised in the revenue system. Their official character and statutory framework give them meaningful evidentiary significance.

Nevertheless, the legal effect of these records must be assessed with precision. Section 40 of the Uttar Pradesh Revenue Code, 2006 provides a rebuttable presumption of truth for qualifying entries in the Khatauni prepared in accordance with the Code. The provision does not make every revenue entry conclusive proof of ownership. Moreover, the current statutory wording requires a distinction between Khatauni entries and Khasra entries when the specific presumption under Section 40 is invoked.

The Supreme Court's decisions in *Balwant Singh v. Daulat Singh* and *Sawarni v. Inder Kaur* reinforce the proposition that mutation and revenue entries do not independently create or extinguish title. The underlying source of the claimed proprietary right must be established in accordance with the applicable substantive law.

The answer to the research question is therefore qualified. Khasra and Khatauni may constitute reliable and relevant evidence of the particulars they lawfully record, subject to the applicable rules of evidence and any statutory presumption. They may also corroborate a claim to title when read with other legally sufficient material. However, they cannot ordinarily be treated, in isolation, as conclusive proof of ownership. The sound legal approach is to accord revenue records their proper evidentiary weight without confusing administrative recognition with the substantive acquisition of title.

REFERENCES AND BIBLIOGRAPHY

A. Statutes

- Uttar Pradesh Revenue Code, 2006, particularly Sections 31 and 40, as amended.
- Uttar Pradesh Revenue Code (Amendment) Act, 2016, Act No. 4 of 2016.
- Bharatiya Sakshya Adhiniyam, 2023, where applicable to the evidentiary questions arising in proceedings governed by that enactment.

B. Judicial Decisions

- *Balwant Singh v. Daulat Singh*, (1997) 7 SCC 137; AIR 1997 SC 2719.
- *Sawarni v. Inder Kaur*, (1996) 6 SCC 223.