

Generally the sale instances with respect to small plots/parcels of land are not comparable to a large extent of land for the purpose of determining the compensation. In the case of *Mahanti Devi v. Jaiprakash Associates Ltd.*, reported in (2019) 5 SCC 163, after following the decision in the case of *Viluben Jhalejar Contractor v. State of Gujarat*, reported in (2005) 4 SCC 789, it is held that in case of acquisition of large tracts of land and the exemplars are of small portion of land, there shall be a suitable deduction towards development costs.

In the case of *Manoj Kumar v. State of Haryana*, reported in (2018) 13 SCC 96, this Court had an occasion to consider the deductions required to be made when considering transactions pertaining to small developed plots, for determining compensation of large areas and it is held that when a large area is acquired, two kinds of deductions have to be made, i.e., (i) for development, and (ii) in case of exemplar transaction is a small area, the deduction is required to be made to arrive at the value of large tract.

see also

[\[SC\] Land Acquisition Act 1894 S. 4, S.18 – Deductions required to be made when considering transactions pertaining to small developed plots, for determining compensation of large areas – Deduction of 40% instead of 33% allowed. 2022 SCeJ 0392](#)