

GAHC010100712019



THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/2990/2019

HATEM ALI CHOUDHURY
S/O LT. BOLAI DEWANI, R/O HOUSE NO. 23, ANUPAM NAGAR, HATIGAON,
GUWAHATI-38,

VERSUS

THE ASSAM STATE HOUSING BOARD AND ANR.
R.G.BARUAH ROAD, GUWAHATI-05, TO BE REP. BY THE COMMISSIONER,
ASSAM STATE HOUSING BOARD, R.G. BARUAH, ROAD, GUWAHATI-05

2:INCOME TAX DEPARTMENT
REPRESENTED BY THE COMMISSIONER
INCOME TAX
GUWAHATI
AAYAKAR BHAWAN
G.S. ROAD
GUWAHATI-05.

3:PRINCIPAL COMMISSIONER

TDS
AAYAKAR BHAWAN
G.S. ROAD
GUWAHATI-05.

4:PRINCIPAL CIT

GUWAHATIM
AAYAKAR BHAWAN
G.S.ROAD
GUWAHATI-05.

5:INCOME TAX OFFICER 3(5)

AAYAKAR BHAWAN
G.S. ROAD
GUWAHATI-05

Advocate for the Petitioner : MR. R ISLAM

Advocate for the Respondent : MS. A BHUYAN(SC, A S H B)

BEFORE
HONOURABLE MR. JUSTICE KARDAK ETE

ORDER

Date : 03.05.2024

Heard Mr. R. Islam, learned counsel for the petitioner. Also heard Mr. T.R. Gogoi, learned standing counsel, Assam State Housing Board and Dr. B.N. Gogoi, learned standing counsel, Income Tax Department.

The present writ petition has been filed for a direction to the Assam State Housing Board to deposit the TDS amount of Rs.28,286/- plus interest accrued thereon along with interest accrued on Rs.57,442/- payable to the IT department, for which IT notice has been issued against the petitioner to the outstanding amount of Rs.101,540/-.

Mr. T.R. Gogoi, learned standing counsel, Assam State Housing Board by referring to the affidavit-in-opposition filed on behalf of the Board submits that the Board has deducted TDS amount of Rs.1,50,766/-, Rs.28,286/-, Rs.6,731/- & Rs.50,711/- = Total Rs.2,36,494/-. The deducted TDS amount of Rs.1,50,766/- only has been deposited on 18.04.2008. The deducted amount of Rs.6,731/- & Rs.50,711/- (Total Rs.57,422/- only) has been regularized with the I.T. Deptt. On 18.02.2019 except the amount of Rs.28,286/- only. The amount of Rs.28,286/- only along with interest accrued on the principle amount will be regularized and deposited with the I.T. Deptt. soon.

In view of the above and as agreed to by the learned counsel for the parties, this writ petition stands disposed of with a direction to the respondent Assam State Housing Board to regularize the TDS amount of Rs.28,286/- along with interest accrued to the principal amount and deposit the same with the Income Tax Department within one month from today.

Writ petition stands disposed of.

JUDGE

Comparing Assistant