IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.08.2015

CORAM:

THE HONOURABLE MR. JUSTICE R. MAHADEVAN

W.P.No.13933 of 2015
and
M.P.No.1 of 2015

V.M.Raji ... Petitioner

-Versus-

1. The Commissioner of Income Tax,
   Income Tax Office,
   No.121, M.G.Road,
   Nungambakkam,
   Chennai 600 034.

2. The Income Tax Officer,
   Tambaram, Chennai 600 045.

3. The Income Tax Officer,
   Office of the Income Tax Officer,
   TDS Ward, Officer's Line,
   Vellore.

4. The District Collector,
   Kancheepuram.

5. The Special Tahsildar,
   Land Acquisition-Unit-4,
   Ultra Mega Power Project,
   Cheyyur. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India for the relief of issuance of Writ Mandamus directing the respondents to pay a sum of Rs.10,36,204/- with interest which has been illegally deduced from the compensation amount payable to the petitioner on account of the acquisition of the agricultural lands belonging to the petitioner.

For Petitioner : Mr.A.Jenasenan

For Respondents : Mr.T.Pramodkumar Chopda

ORDER

The petitioner claims to have owned vast extent of agricultural lands comprised in various survey numbers at Vedal Village. According to the petitioner, certain extent of her land was acquired by the Government of Tamil Nadu for the purpose of Ultra Mega Power Project and appropriate compensation was granted to him as per law. While making payment of compensation to the petitioner, certain extent of amount was deducted under the Income Tax Act.

2. According to the petitioner, she is neither an assessee nor he is liable to pay tax under The Income Tax Act. While so, the Land Acquisition Authority, who has no authority to deduct tax at source from the compensation amount payable to the petitioner by the State in respect of the land acquired for the public purpose, deduced the amount so as to remit the same to the income tax department. The grievance of the petitioner is that the action of the land acquisition officer in deducting tax at source is absolutely illegal and the authorities are bound to refund the same. Hence, the petitioner has no other go except to approach this court by way of this writ petition seeking to issue a mandamus directing the respondents to return the amount so deducted with interest.

3. Today, when the writ petition came up for admission, the learned counsel for the petitioner fairly submitted that the amount so deducted has already been remitted into the account of the Income Tax Department and therefore the petitioner may be permitted to approach the authority concerned for refund of amount in the manner known to law.

4. In view of the above, the writ petition is dismissed as infructuous and it is always open to the petitioner to effect E-filing with all details relating to deposit of TDS by the Government of Tamil Nadu supported by communication in Form 26AS issued in the name of petitioner [PAN No.BRKPR9934G for the financial year 2014-15 and the assessment year 2015-16] and on such filing, it is always open to the Income Tax Department to pass appropriate orders on the same. No costs. Consequently, connected MP is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

1.The Commissioner of Income Tax,
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Land Acquisition-Unit-4,
Ultra Mega Power Project,
Cheyyur.

+1cc to M/s.A.Jenasenan, Advocate, S.R.No.45541
+1cc to Mr.T.Pramod Kumar, Advocate, S.R.No.44748
+1cc to the Government Pleader, S.R.No.45205

W.P.No.13933 of 2015

SKV(CO)
CA(14/09/2015)