

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

SAILESH RAMJAN
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CWP No.5455 of 2015

Date of decision: 22.04.2015

Bimal Kishore & others

....Petitioners

Versus

State of Punjab & others

.....Respondents

**CORAM: HON'BLE MR.JUSTICE S.J.VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR.JUSTICE G.S.SANDHAWALIA**

Present: Mr.Sachin Luthra, Advocate, for
Mr.Sameer Sachdeva, Advocate, for the petitioners.

Mr.Jagmohan Bansal, Addl.A.G., Punjab, for respondent No.1.

Mr.Amandeep Saini, Advocate, for
Mr.M.L.Saini, Advocate, for respondent No.2.

Mr.Yogesh Putney, Advocate
and Ms.Savita Saxena, Advocate, for respondent No.3.

S.J.Vazifdar, Acting Chief Justice (Oral):

The petitioners' case is that their lands were acquired. It is not clear, at this stage, as to whether the entire compensation has been paid or not. Nor it is clear whether the tax is deducted at source while making the payments.

It is contended that this case is similar to CR No.6034 of 2013. The petitioners' contention is that tax is not deductible at source. However, even if tax is deducted at source, the petitioners would be entitled to Form 16-A. Thereafter, the petitioners would be entitled to adopt appropriate proceedings, including filing applications along with their income tax returns, before the Assessing Officer, for refund. Such applications or proceedings, if filed, shall be decided in accordance with law.

Writ petition is, accordingly, allowed.

(S.J.Vazifdar)
Acting Chief Justice

22.04.2015
sailesh

(G.S.Sandhawalia)
Judge