

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WP227 No.929 of 2015

The Oriental Insurance Company Limited Branch Office, Ambikapur, Local
Branch Office, Raigarh, District Raigarh (Chhattisgarh).....Non Applicant
No. 3

---- Petitioner

Versus

Filmon Tirkey S/o Choto Tirkey, Aged About 42 Years Caste Uraon, R/o Village
Kilkila (Todhar Amba), Tahsil Bagicha, District Jashpur
(Chhattisgarh).....Claimant

---- Respondent

For Petitioner : Shri H. B. Agrawal, Sr. Adv. With Smt. Meera Jaiswal, Adv.
None for respondent, though served.

Hon'ble Shri Justice Manindra Mohan Shrivastava

Order On Board

10/02/2016

A short issue arising for consideration in this petition is as to whether the appellant is liable to be deposited the amount of TDS already deducted by it towards statutory obligation under Section 194-A of the Income Tax Act.

2. The issue is no longer res integra in view of order dated 16-12-2010 passed by this Court in W.P.(227)No.204 of 2010 (Annexure P-6), wherein it has been held that the deduction by way of TDS is statutory obligation of the Insurance Company and that amount cannot be recovered from the Insurance Company for being paid to the claimants.

3. In view of the aforesaid decision, the proceedings initiated by the Tribunal towards recovery of TDS amount earlier deducted by the appellant, was without jurisdiction and authority of law and the entire proceedings are accordingly quashed.

4. Accordingly, the petition is allowed.

Sd/-
Manindra Mohan Shrivastava
Judge