IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 5327 OF 2015

Kashinath Nanarao Khole .. Petitioner

Versus

The State of Maharashtra and others .. Respondents

Shri S. L. Bhapkar, Advocate for the Petitioner.
Shri V. S. Badakh, A.G.P. for Respondent Nos. 1 to 3.
Shri Alok Sharma, Advocate for Respondent Nos. 4 and 5.

CORAM : S. V. GANGAPURWALA AND
N. W. SAMBRE, JJ.
DATE : 16TH SEPTEMBER, 2016.

PER COURT :

. Mr. Bhapkar, the learned counsel for the petitioner states that, the compensation of the agricultural land acquired has been paid after deducting 10% T.D.S. amount. According to the learned counsel compensation being in respect of an agricultural land, the respondents ought not have deducted T.D.S. amount.

2. Mr. Sharma, the learned counsel for respondent Nos. 4 and 5 states that, as far as amount of interest on the said amount is concerned, the T.D.S. has to be deducted. The same is taxable. Even in respect of principal amount of compensation, the petitioner has remedy to file return before the department to

claim refund of tax, in case he is entitled to. The learned counsel further submits that, the said amount was deducted in the year 2009 and the petition is filed in the year 2013. On the ground of delay the same be rejected.

3. Now it is not matter of dispute that, as far as interest is concerned, even if same is on account of compensation amount of an agricultural land, still the said interest is taxable. The claim of the petitioner is to the extent of Rs. 18,000/- including the T.D.S. deducted on interest which is permissible.

4. Considering the delay in filing present petition, we are not inclined to consider the case on merits. The writ petition as such is disposed of. No costs.

[N. W. SAMBRE, J.] **[S. V. GANGAPURWALA, J.]**

bsb/Sept. 16