FARAD CONTINUATION SHEET NO.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

APPELLATE SIDE, BENCH AT AURANGABAD

WRIT PETITION NO.8120 OF 2013

Dattu S/o Gyanoba Sathe Vs. The State of Maharashtra and others.

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's orders

Mr.Sachin S.Deshmukh, advocate for the Petitioner.
Miss.S.R.Raut, A.G.P. for the State.

CORAM : S.V.GANGAPURWALA AND K.K.SONAWANE,JJ.
Date : 30.06.2016.

PER COURT :

1. Heard.

2. Mr.Deshmukh, learned counsel submits that the agricultural land of the petitioner was acquired. Being dissatisfied with the amount of compensation, the petitioner has filed Reference U/s 18 of the Land Acquisition Act. The same was partly allowed. While making payment of enhanced amount of compensation along with interest, the Respondent deducted 10% as TDS towards tax. The learned counsel submits that the land of the petitioner being an agricultural land, TDS could not have been deducted from the said income.

3. Learned A.G.P. submits that the acquired land of the petitioner is within distance of 8 K.ms. From Latur Municipal Corporation and a certificate to that effect issued by the Town Planner, Latur Municipal Corporation is received. The same is placed on record.

4. Mr.Sharma, learned counsel for Respondent No.2 submits that notification has been issued as required U/s 2(14) of the Income Tax Act and as such, the petitioner would not be entitled for the benefit of exemption from TDS from the principal enhanced compensation amount and as far as interest is concerned, irrespective of the nature of the property, TDS is required to be deducted.

5. We have considered the submissions canvassed by the learned counsel for respective parties. In normal course the properties situated beyond the Municipal limits and the same being agricultural land, the exemption from TDS is available if notification as required U/s 2(14) of the Income Tax Act is not issued.

6. In the present case, the notification U/s 2(14) of the Income Tax is placed on record and the lands even up too distance of 8 K.ms from the Municipal limits of Latur have been included in the said notification.

7. In light of the above, the claim of the petitioner can not be

considered.

8. The Writ Petition is disposed of. No costs.

(K.K.SONAWANE,J.) **(S.V.GANGAPURWALA,J.)**

Dt.30.06.2016.
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