IN THE HIGH COURT OF JUDICATURE AT BOMBAY,

BENCH AT AURANGABAD

WRIT PETITION NO.310 OF 2012

Kamalbai w/o Ramrao Rohite
Age 65 years, Occupation Agril.,
R/o Aherwadgaon, Taluka and
District Beed. ... PETITIONER

VERSUS

1. The State of Maharashtra
   through the Secretary,
   Revenue Department
   (through the Government Pleader,
   High Court of Bombay,
   Bench at Aurangabad)

2. The Collector,
   Collectorate, Beed

3. The Land Acquisition Officer,
   Minor Irrigation Division,
   Jayakwadi Prakalp, Beed,
   District Beed.

4. The Commissioner,
   Income Tax Department,
   Aurangabad Division,
   District Aurangabad ... RESPONDENTS

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Shri D.R. Jaybhay, Advocate holding for
Shri C.M. Kajale, Advocate for petitioner
Shri S.B. Pulkundwar, A.G.P. for State
Shri Alok Sharma, Assistant Solicitor General for
respondent No.4

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CORAM: R.M. BORDE AND
A.I.S. CHEEMA, JJ.

DATED: 6th January, 2016.

ORAL JUDGMENT (PER : R.M. BORDE, J.) :

1. Rule. Rule made returnable forthwith and heard finally with the consent of counsel appearing for the parties.

2. The instant petition arises out of identical facts as in the matter of Shivajirao s/o Dnyanoba Ghanwat & others Vs. The State of Maharashtra (Writ Petition No.5402/2013) and other connected writ petitions, decided by the Division Bench of this Court on 27.8.2013 and as such, this petition is disposed of by issuing identical directions.

3. The petitioner contends that, the Land Acquisition Officer has deducted at source the amount of tax @ 10% on the entire amount of compensation awarded towards the land value as well as the other benefits such as solatium, component etc. According to petitioner, the liability in respect of payment of tax is only restricted to the amount of interest on the land value and that the deduction of the amount at 10% on the total sum received by the petitioner is illegal. On perusal of the E-statement, it does appear that the amount of tax deduced is to the tune of Rs.1,24,504/- whereas the petitioner has been paid amount of Rs.11,20,550/-. The amount of interest earned by the petitioner is Rs.8,42,586/- and the amount of tax @ 10% on the

aforesaid sum is computed at Rs.84,258/-. The excess amount has been deducted and has been deposited with the Income Tax Department.

4. In these circumstances, we direct the petitioner to make appropriate representation to the concerned Income Tax Officer within a period of four weeks from today. If such representation is made, the said authority shall give an opportunity of hearing to the petitioner and if it is found that T.D.S. has been deducted not only on the amount of interest but also on the amount of compensation which is granted to the petitioner towards land value and the other benefits such as solatium and component, the amount deducted in excess shall be refunded to the petitioner within a period of eight weeks from the date of determination of the liability. The whole process including the refund of the amount shall be completed within a period of four months from today.

5. Rule made absolute in above terms.

(A.I.S. CHEEMA, J.) (R.M. BORDE, J.)