

IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

[Special Original Jurisdiction]

TUESDAY THE TWENTIETH DAY OF SEPTEMBER, 2016

PRESENT
HONOURABLE SRI JUSTICE SURESH KUMAR KAIT

WRIT PETITION NO. 31866 OF 2016

Between:

Smt. Manemma & Ors.

... Petitioners

V/s.

The State of Telangana
Rep. by its Principal Secretary
[Revenue LA] Department
Secretariat Buildings, Saifabad,
Hyderabad & Ors.

... Respondents



Counsel for the Petitioners:

Sri Harender Pershad

Counsel for the Respondents:

GP for Land Acquisition [TG]

The court made the following:

[order follows]

HONOURABLE SRI JUSTICE SURESH KUMAR KAITWRIT PETITION NO. 31866 OF 2016ORDER :

This writ petition is filed by the petitioners seeking direction thereby directing the respondents 3 to 5 to deposit the compensation amount awarded to the writ petitioners to the credit of EP.No. 22 of 2012 in OP.No. 21 of 1992 and EP.No. 23 of 2012 in OP.No.20 of 1992 on the file of the Court of Senior Civil Judge, Nagarkurnool, Mahbubnagar district, without deducting income-tax at source and to pass such other suitable orders as this Court may deems fit and proper in the circumstances of the case.

2. Notice issued.

3. Ms. Juvvadi Sri Devi, learned Government Pleader for Land Acquisition accepts notice on behalf of respondents 1 to 5 and submits that the present writ petition may be disposed of in view of the judgment dated **28/09/2004** passed in **WP.No. 12992 of 2004** by **7 Judges Bench** of this Court in **HARI SHANKAR V/s. LAND**

ACQUISITION OFFICER, HYDERABAD URBAN

DEVELOPMENT AUTHORITY, reported in **2005 [2]**

ALT-543.

3. The issue raised in the present writ petition and the aforesaid writ petition is similar and this Court in WP.No. 12992 of 2004 has held that income tax cannot be deducted at source out of the compensation amount payable. Thus, the issue of deduction of income-tax at source from compensation is no longer *res integra* in view of the law laid down by the Hon'ble Supreme Court in **BIKRAM SINGH V/s. LAND ACQUISITION OFFICER** reported in **1997 [10] SCC-243** and **HARI SHANKAR** [supra] decided by this Court.

4. Accordingly, the respondents 3 to 5 are directed to deposit the compensation amount awarded to the writ petitioners to the credit of EP.No. 22 of 2012 in OP.No. 21 of 1992 and EP.No. 23 of 2012 in OP.No.20 of 1992 on the file of the Court of Senior Civil Judge, Nagarkurnool, Mahbubnagar district, without deducting

income-tax at source, within four weeks from the date of receipt of a copy of this order.

5. With the above direction, the writ petition is disposed of at the admission stage. No costs.

6. As a sequel, miscellaneous petitions if any, pending in this writ petition shall stand closed.



JUSTICE SURESH KUMAR KAIT.

HONOURABLE SRI JUSTICE SURESH KUMAR KAIT

WRIT PETITION NO. 31866 OF 2016



Date: 20/09/2016
Circulation No.
Court Master: I s L