IN THE HIGH COURT OF PUNJAB & HARYANA, CHANDIGARH

CR No. 5969 of 2014 (O&M)
Date of decision : February 12, 2016

Raghuraj Singh Chauhan
.... Petitioner

Versus

State of Haryana and others
.... Respondents

CORAM: HON'BLE MR. JUSTICE AMIT RAWAL

Present:- Mr. N. D. Achint, Advocate
for the petitioner.

Mr. D. K. Mittal, DAG.,Haryana.

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1. Whether reporters of local papers may be allowed to see the judgment ?
2. To be referred to the reporters or not?
3. Whether the judgment should be reported in the digest?

Amit Rawal, J (oral).

The challenge in the present revision petition is to the order dated 10.2.2014 whereby petitioner has been called upon to pay TDS on the enhanced amount of compensation.

Learned counsel appearing on behalf of the petitioner has relied upon the order dated 2.2.2016 passed by this Court in review application No. 46-CII of 2014 in CR No. 7740 of 2012 to contend that as per ratio decidendi culled out by the Hon'ble Supreme Court in **Commissioner of Income Tax Faridabad Vs. Bir Singh (HUF)** that exemption from TDS is only with regard to interest on the enhanced amount of compensation and not on the enhanced compensation.

Accordingly, the impugned order is set aside. It is clarified that TDS on the enhanced amount of compensation is liable to be deducted. However, there shall be no TDS viz-a-viz interest on the enhanced compensation.

The Collector is directed to disburse the amount after taking into consideration the aforementioned observations.

The revision petition stands disposed of.

(AMIT RAWAL)
JUDGE

February 12 , 2016
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