NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPC No.1791 of 2017

Gaukaran Singh Koreti, son of Anjalu Ram Koreti, aged about 52 years, R/o Dumartola, Tahsil Mohla, District Rajnandgaon (CG)

---- Petitioner

Versus

The Oriental Insurance Company, through its Branch Manager, Station Road, Rajnandgaon, District Rajnandgaon (CG)

---- Respondent

For Petitioner	:	Mr.Vinod Kumar Sharma, Advocate
For Respondent	:	Mr.Ghanshyam Patel, Advocate

Hon'ble Shri Justice Sanjay K. Agrawal

Order on Board

31/7/2017

1. The Oriental Insurance Company has directed to deduct a sum of ₹ 50,748/- towards tax deducted at source under the provisions of Section 194 of the Income Tax Act, 1961 (hereinafter called as 'Act of 1961').
2. Learned counsel for the petitioner would submit that being a disabled person the petitioner is entitled for deduction under Section 80U of the Act of 1961.
3. Be that as it may, the petitioner is at liberty to make such a claim while submitting his return before the Income Tax Authority as TDS certificate has already been issued in favour of the petitioner.
4. With the aforesaid observation, the writ petition finally stands disposed off.

Sd/-

(Sanjay K. Agrawal)
Judge

B/-