*THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

*THE HON'BLE MS. JUSTICE J. UMA DEVI

+WRIT PETITION No.28892 of 2017

%10.04.2018

Capt. Anjum Nabi Azmi,
Hyderabad.

.. Petitioner

Vs.

$ Union of India, Ministry of Finance,
Department of Revenue, Central Board of
Direct Taxes, Rep. by its Secretary, New Delhi and others

.. Respondents

! Counsel for petitioner : Mr. S.Ravi
Mr. Ch. Pushyam Kiran

^ Counsel for respondents : Mr. K. Raji Reddy
Mr. K. Lakshman

<GIST:

>HEAD NOTE:

? CASES REFERRED : ----

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No.28892 of 2017

ORDER: *(Per V.Ramasubramanian, J)*

Aggrieved by a demand made for income tax arrears, on the ground that the demand did not take note of the income tax deducted at source from his salary, the petitioner has come up with the above writ petition.

2. Heard Mr. M.M.Firdos, learned counsel appearing for the petitioner and Mr.K.Raji Reddy, learned Senior Standing Counsel appearing for the Department.

3. The short ground on which the petitioner has come up with the above writ petition is that he was employed as a Pilot in Kingfisher Airlines and that his employer deducted income tax at source. But, it appears that the employer did not remit the amount to the Income Tax department. Therefore, the Department issued a demand notice forcing the petitioner to come up with the above writ petition.

4. The department has filed a counter stating that the tax deducted at source from the salary of an employee will be evidenced by Form - 16 & 26AS and that the petitioner did not submit these Forms. Therefore, the Department claims that the deduction of tax at source could not be verified.

5. Having stated so, the department has also stated in paragraph-10 of the counter affidavit that the 5th respondent did not issue any notice for recovery of the outstanding demand pertaining to the assessment years 2011-12 and 2012-13. The department has cited the office memorandum dated 11.03.2016 issued by the CBDT wherein it is mentioned that the Assessing Officer shall not enforce demands created

on account of the mismatch of credit due to non-payment TDS to the credit of the Government by the deductor.

6. In the light of such a statement made in paragraph-10 of the counter affidavit filed by the department, the grievance of the petitioner seems to have been addressed. Hence, no further adjudication is necessary in this case. But if the respondent initiates any action, after having stated the above in paragaraph-10 of the counter affidavit, the petitioner will be at liberty to approach this Court once again.

7. Therefore, the writ petition is closed. Consequently, miscellaneous petitions if any pending shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

April 10, 2018

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