IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Civil Revision No.8669 of 2015 (O&M)
Date of Decision: November 30, 2018

Divisional Town Planner, Haryana State Industrial Development Corporation Ltd.

...Petitioner

Versus

Ran Singh & others

...Respondents

CORAM: HON'BLE MR.JUSTICE AMIT RAWAL

Present: Mr. Sudeep Mahajan, Advocate,
for the petitioner.

Mr.Y.P.Malik, Advocate,
for respondent No.1.

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AMIT RAWAL, J. (Oral)

The short point involved in the present revision is whether Haryana State Industrial Development Corporation (HSIDC), the beneficiary for whom the land was acquired, while disbursing the compensation including the element of interest, can deduct TDS or not. The aforementioned plea has been negated by the court below.

Mr. Y.P.Malik, learned counsel representing respondent No.1 submitted that there is an emphatical bar as per the provisions of Section 28 of the Land Acquisition Act, 1894 to deduct the TDS.

I am afraid that the aforementioned argument of Mr.Malik is not sustainable, for, the Legislator has already fixed the amount on which TDS is liable to be deducted. HSIDC, while following the aforementioned provisions of law, while making the payment, has deducted the TDS. The remedy for the landowners is to claim the refund, if permissible in law, from the Income Tax Department by filing return.

It is brought to the notice of this court that the respondents have already filed income tax return and the said TDS deducted has already been refunded.

For the reasons state above, the impugned order is not sustainable. Same is set-aside and the revision petition is disposed of.

November 30, 2018 **(AMIT RAWAL)**
ramesh **JUDGE**

Whether speaking/reasoned **Yes/No**
Whether Reportable: **Yes/No**