IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP No.3185 of 2018
Date of Decision:12.02.2018

Prithvi Raj Sharma ....Petitioner

Versus

Improvement Trust, Amritsar and another ...Respondents

CORAM: HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. L.M. Gulati, Advocate for
for the petitioner.

G.S. SANDHAWALIA, J. (ORAL)

The petitioner approach's this Court under Article 226/227 of the Constitution of India for directions to the respondents to issue the Tax Deducted at Source (TDS) certificate in Form 16-A of the Indian Income Tax Act, 1961.

The case of the petitioner is that on acquisition of property at Durgiana Mandir area compensation was paid of Rs.26,80,236/- on 26.08.2010. The amount of Rs.3,07,364/- was deducted at source @ 10.30% of the total amount as per certificate dated 30.08.2010 (Annexure P-3). It is thus, the case of the petitioner that he has approached the improvement trust on 25.07.2011 (Annexure P-5) for issuance of the said certificate in Form 16-A and thereafter on 01.08.2011 (Annexure P-4).

The petitioner also approached this Court in CWP No.8046 of 2017, which was dismissed as withdrawn with liberty to approach the authorities and to pursue the representation already moved to the authorities vide order dated 27.07.2017 (Annexure P-6). Counsel for the petitioner accordingly, contended that legal notice dated 12.09.2017 (Annexure P-7) has been sent to the concerned authority but no action has been taken by the authority concerned.

He further contended that he would be satisfied, if the said legal notice be decided by respondent No.1 within fixed time period.

Notice of motion.

Ms. Akshita Chauhan, AAG, Punjab, accepts notice on behalf of respondent No.2, the Land Acquisition Collector, Amritsar. Copy supplied.

Keeping in view the limited prayer there is no requirement to call upon the respondent to file reply as it would only delay decision making. This petition is disposed of with the directions to respondents to decide the legal notice dated 12.09.2017 (Annexure P-7) within a period of 4 weeks on the receipt of the certified copy of the order and keeping in view the above facts and circumstances.

In case, the petitioner is entitled for his TDS certificate, the same be issued thereafter immediately. In case there is legal impediment for non-grant of the same, a reasoned order be passed and be conveyed to the petitioner.

Disposed of.

(G.S. SANDHAWALIA)
JUDGE

12.02.2018
pvd

Whether speaking/reasoned Yes/No
Whether reportable Yes/No