GAHC010177872019

THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/5537/2019

RAMESH SIKARIA
S/O SRI RAJKUMAR SIKARIA, R/O M.S. ROAD, FANCY BAZAR, GUWAHATI, DIST. KAMRUP

VERSUS

ORIENTAL INSURANCE CO. LTD. AND 2 ORS.
HAVING ITS OFFICE AT ORIENTAL HOUSE A-25/27, ASAF ALI ROAD, NEW DELHI

2:ORIENTAL INSURANCE CO. LTD.
REGIONAL OFFICE AT G.S.ROAD
ULUBARI
GUWAHATI-781007
REP. BY ITS CHIEF REGIONAL MANAGER.

3:PRINCIPAL COMMISSIONER
TDS
AYKAR BHAWAN
GHY-0

Advocate for the Petitioner : MR. A TEWARI

Advocate for the Respondent : MR. S K GOSWAMI (SC, ORIENTAL INSURANCE(R-1 & R-2))

BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY

ORDER

Date : 04-12-2020

Heard Mr. A. Tewari, learned counsel for the petitioner, Mr. R. Sarma, learned counsel for the respondent nos. 1 & 2 and Mr. S. Sarma, learned Senior Standing Counsel, Income Tax Department for respondent no. 3.

2. The petitioner herein suffered permanent disablement due to injuries sustained in a motor vehicular accident occurred on 28.03.2000 involving a vehicle which was insured with the respondent nos. 1 & 2. Claiming compensation under the Motor Vehicles Act, 1988, the petitioner instituted a claim application before the Motor Accident Claims Tribunal (MACT) Kamrup, Guwahati and the same was registered as MAC Case no. 358/2001. The learned Member, MACT vide judgment and award dated 15.10.2008 awarded a compensation of Rs. 6,00,000/-. Assailing the said judgment and award dated 15.10.2008 two appeals – MAC Appeal no. 140 of 2009 by the petitioner and MAC Appeal no. 16 of 2009 by the respondent nos. 1 & 2 – were filed before this Court. This Court disposed of the two appeals by judgment and order dated 13.12.2016 whereby the compensation amount was enhanced from Rs. 6,00,000/- to Rs. 14,54,000/- along with interest @ 7% per annum from the date of filing the application till payment. In compliance of the said judgment and order dated 13.12.2016, the respondent nos. 1 & 2 deposited a net amount of Rs. 23,44,953/- in the Registry of this Court and deducted an amount of Rs. 2,91,488/- towards tax deduction at source (TDS).

3. It was contended by the petitioner that though tax was deducted at source, no TDS certificate was provided to him. On enquiry, the petitioner found that while depositing the said TDS amount of Rs. 2,91,488/- his PAN details were not mentioned and the same would disable him to avail the benefit of the TDS deducted as he is an income tax assessee. As non-mentioning of PAN details would likely to bring some adverse consequences, he submitted representations before the respondent authorities to incorporate his PAN details in the TDS certificate. Contending that no corrective measures in that respect had been taken by the respondent authorities, the petitioner has preferred this writ petition.

4. Mr. Tewari and Mr. Sarma have submitted today that the grievance of the petitioner as regards non-inclusion of his PAN details has been redressed with the incorporation of his PAN details in the records regarding TDS.

5. A copy of the communication bearing F.No. Court Matter/ITO/TDS-1/Guwahati/2019-20/1071 dated 26.11.2019 has been produced by learned counsel for the parties wherein it is

reflected that as per the data available in TRACES, the deductor M/s Oriental Insurance Company Limited, Ulubari, Guwahati (PAN : SHLT00196A) i.e. respondent no. 2 has filed correction statement for the Financial Year : 2017-18 on 21.11.2019. It has been also mentioned therein that Form 26AS in the TRACES portal shows that TDS of Rs. 2,91,488/- is found credited to the account of the petitioner (PAN : ANEPS9803J).

6. In such view of the matter, as the issue raised in this writ petition appears to have been resolved Mr. Tewari, the learned counsel for the petitioner has submitted that the writ petition may be closed. He has further submitted that there is an apprehension on the part of the petitioner that in view of above delay of his PAN details in respect of the TDS, there may be some consequential penal action on the part of the respondent authorities. As no cause of action in this regard has arisen as of now, no observation can be made in that regard. However, it is observed that if any consequential action is taken in that regard, the petitioner is at liberty to approach appropriate forum seeking remedy in accordance with law.

7. With the above observation, this writ petition stands closed.

A copy of the communication letter F.No. Court Matter/ITO/TDS-1/Guwahati/2019-20/1071 dated 26.11.2019 is kept as part of the record.

JUDGE

Comparing Assistant