IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.908 OF 2014

PRASHANT SHIVAJIRAO MANE
VERSUS
THE STATE OF MAHARASHTRA AND OTHERS

...
Advocate for the Petitioner : Shri Jayabhar Dattatraya R.
AGP for Respondents 1 to 3 : Shri S.B. Yawalkar
Advocate for Respondents 4 and 5 : Shri Alok Sharma
...

CORAM : RAVINDRA V. GHUGE
&
S.G. MEHARE, JJ.

DATE :- 06th September, 2021

<u>Per Court :-</u>

1. We have heard the learned counsel for the respective sides.

2. The learned advocate for the petitioner submits that his representation dated 03.06.2013 is still pending with respondent No.4/ Income Tax Authority and the same may be decided within a stipulated period.

3. The learned advocate for respondent Nos.4 and 5 submits that as the question involved is the payment of substantive compensation as well as statutory interest on delayed

payment of compensation, the petitioner will have to file his returns for the accounting year 2013-2014. Insofar as the delay is concerned, the Income Tax Department can consider the same sympathetically.

4. The learned advocate for the petitioner submits that he is willing to file his returns through the Chartered Accountant before respondent No.4 in support of his pending representation dated 03.06.2013, within one month.

5. In view of the above, this Writ Petition is disposed off with the following directions :-

(a) The petitioner shall file the returns for the accounting year 2013-2014 as expeditiously as possible and in any case, on or before 15.11.2021.

(b) Respondent Nos.4 and 5 shall condone the delay caused in filing of the returns, in view of the peculiar facts and circumstances of this case.

(c) After a proper enquiry, we expect respondent Nos.4 and 5 to decide the representation dated 03.06.2013 in the light of the facts and circumstances involved in the case of the petitioner, as expeditiously as possible and preferably on or before 28.02.2022.

(d) In the event of the Income Tax Authorities arriving at a conclusion that the TDS was deducted on the substantive compensation amount, which should not have been done, they shall calculate the amount and accrued interest payable to the petitioner and shall make the payment of the refund along with interest, to the petitioner, on or before 31.03.2022.

kps **(S.G. MEHARE, J.)** **(RAVINDRA V. GHUGE, J.)**