



W.P.No.32789 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.12.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

Writ Petition No.32789 of 2022

Regina Begum Petitioner

-Vs-

1.The Land Acquisition Officer /
District Revenue Officer
O/o the District Collectorate
Thiruvavur.

2.The Thasildar
O/o the Thasildar
Thiruvavur.

.... Respondents

Prayer : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus to direct the respondents not to deducting and attempting to deduct tax at source from out of the compensation and directing the respondents to deposit with petitioner bank account, the tax already deducted at source, with a further direction to the respondents to keep the amount in an interest bearing cumulative fixed deposit.

For Petitioner : Mr.L.Rokeshkumar

For Respondents : Mr.P.Sathish Kumar
Additional Government Pleader

ORDER



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The prayer sought for herein is for a Writ of Mandamus to direct the respondents not to deducting and attempting to deduct tax at source from out of the compensation and directing the respondents to deposit with petitioner bank account, the tax already deducted at source, with a further direction to the respondents to keep the amount in an interest bearing cumulative fixed deposit.

2. The petitioner's land at S.No.135/5C and S.No.135/5D at Ramakayai Village, Thiruvarur Taluk, Thiruvarur District was acquired by the respondents for public purpose, for which the compensation was fixed at Rs.69,16,494, however only a sum of Rs.62,24,845/- has been paid to the petitioner and the remaining amount of Rs.6,91,649/- has been retained as if it is Tax Deducted at Source (TDS) to be withheld by the respondents.

3. Since the said amount payable to the petitioner is a compensation for the land belongs to the petitioner, which has been acquired for public purpose, it cannot be treated as revenue or income for the purpose of holding the TDS by the disbursing authority. Therefore, in order to get back the said amount of Rs.6,91,649/- the petitioner has given a representation to the first respondent on 20.01.2022 and in order to consider the same, the present writ petition has been filed.

4. Heard the learned counsel for the petitioner, who has reiterated the



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aforesaid facts and seeks for the indulgence of this Court.

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5. Heard Mr.P.Sathish, learned Additional Government Pleader who would submit that the representation of the petitioner dated 20.01.2022 would be considered and accordingly necessary action would be taken and communicated to the petitioner within a time frame that may be stipulated by this Court.

6. Considering the limited scope of the prayer and having regard to the submissions made by the learned counsel for the parties, especially the stand taken by the learned Additional Government Pleader appearing for the respondents, this Court is inclined to dispose of the writ petition with the following order.

“That there shall be a direction to the first respondent to consider the representation of the petitioner dated 20.01.2022 and pass orders thereon on merits and in accordance with law within a period of four weeks from th date of receipt of a copy of this order.”

7. With the above directions, this writ petition is disposed of. No costs.

06.12.2022

KST

R. SURESH KUMAR, J.



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- To
- 1.The Land Acquisition Officer /
District Revenue Officer
O/o the District Collectorate
Thiruvavarur.
 - 2.The Thasildar
O/o the Thasildar
Thiruvavarur.

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