IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 2246 OF 2019

Venkat Ranaba Mandade
Since deceased through his L.Rs.
Ushabai Venkat Mandade and others .. Petitioners

Versus

The State of Maharashtra and others .. Respondents

Shri M. L. Dharashive, Advocate for the Petitioners.
Shri S. G. Sangle, A.G.P. for the Respondent Nos. 1 to 4.

CORAM : NITIN W. SAMBRE AND S. G. CHAPALGAONKAR, JJ.
DATE : 29TH MARCH, 2023.

FINAL ORDER :

. After the petitioners' land was acquired and compensation was paid, the contention of the petitioners is that without any authority the Land Acquisition Officer has deducted income tax.

2. According to the learned counsel for the petitioners, the respondents are not vested with the authority to deduct the income tax. In order to substantiate the same, he relies on the observations of this Court in the matter bearing **Writ Petition No. 4823 of 2013 decided on 01st March, 2018 in the case of Urmila Sanjay Pawar and another Vs. The State of Maharashtra and others**.

3. Para No. 11 of the said judgment reads thus :

> "11) The writ petition is allowed. The amount deducted by the Special Land Acquisition Officer from the compensation amount shown in the award prepared by the Special Land Acquisition Officer as income tax is directed to be returned by the respondent Nos.1 and 2 to the petitioners with interest at the rate of 15 per cent per annum and the interest will be chargeable from the date of deduction i.e. 20-7-2010 till the date of realisation. The amount is to be returned within three months from the date of this order. Liberty to the State to go against Income Tax Department if the state has paid the amount to Income Tax Department for recovery of the amount which the State is required to pay under this order. Rule is made absolute in those terms."

4. In view of the above, we direct the respondent authorities to forthwith act on the representation of the petitioners in accordance with law and to ensure refund of the amount deducted towards income tax within a period of three (03) months from the date of production of this order.

5. In the light of the above, writ petition is disposed of.

[S. G. CHAPALGAONKAR, J.] **[NITIN W. SAMBRE , J.]**

bsb/March 23