IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.13632 OF 2023

RAMNATH MASUDEO DUBALE AND ANOTHER
VERSUS
THE STATE OF MAHARASHTRA THROUGH SPECIAL LAND ACQUSITION OFFICER AND OTHERS

....

Mr. D. R. Jaybhar, Advocate h/f Mr. S. D. Jaybhar, Advocate for Petitioners
Mr. P. S. Patil, AGP for Respondent No.1
Mr. Alok Sharma, Standing Counsel for Respondent Nos. 3 and 4

....

CORAM : RAVINDRA V. GHUGE AND
Y. G. KHOBRAGADE, JJ.

DATE : 28.11.2023

PER COURT :-

1. The Petitioners have prayed for refund of the income tax deducted on the enhanced amount of compensation.

2. The learned Advocate representing the Income Tax Department, draws our attention to the law laid down by the Hon'ble Supreme Court in ***Dr. Sham Lal Narula Vs. The Commissioner of Income Tax - AIR 1964 SC 1878***. He submits that the Petitioners can tender their IT returns to the Income Tax

Department and considering the fact situation, the Income Tax authorities would pass an appropriate order which would be squarely within the framework of law.

3. The learned Advocate for the Petitioners submits that they would tender their income tax returns within 45 days. If such returns are filed within 45 days from today, the authorities would consider the said returns in view of the various orders passed by this Court that have been annexed to the Petition as annexures and arrive at an appropriate decision within the framework of law, within 45 days thereafter.

4. If the Petitioners are aggrieved by any decision of the Income Tax authorities, they are at liberty to avail of a remedy as is permissible in law.

5. With the above directions, **this Petition is disposed off**.

[Y. G. KHOBRAGADE, J.] **[RAVINDRA V. GHUGE, J.]**

SMS