IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.23219 of 2023
and
W.M.P.Nos.22750 and 22751 of 2023

N.Venkatasamy ... Petitioner

Vs.

1.The Principal Commissioner of Income Tax,
63, Race Course Road, Coimbatore - 641 018.

2.The Income Tax Officer,
Hosur Ward-1, Hosur - 635 109. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the first respondent in DIN & Order No.ITBA/COM/F/17/2022-2023/1050933415(1) dated 18.03.2023 for the Assessment Year 2013-2014 and quash the same.

For Petitioner : Mr.T.Vasudevan

For Respondents : Mr.R.S.Balaji
Senior Standing Counsel

ORDER

Mr.R.S.Balaji, learned Senior Standing Counsel takes notice on behalf of the respondents.

2. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

3. The petitioner's land was acquired by SIPCOT. At the time of paying the compensation to the petitioner, SIPCOT, Hosur had deducted tax at source of Rs.7,95,318/- tax under Section 194 of the Income Tax Act, 1961 (hereinafter referred to as the IT Act).

4. The petitioner has filed return for the same Assessment Year on 30.03.2015 and claimed refund of the tax that was deducted by SIPCOT, Hosur and deposited with the Income Tax Department, as is evident from Form-26AS.

5. At the time of claiming refund in the return, the petitioner has claimed refund of Rs.17,15,480/- as against a sum of Rs.7,95,318/- that was deducted and deposited with the Income Tax Department. The income that was earned by the petitioner from the compensation on account of acquisition of land would not taxable in terms of Section 10(37) of the IT Act.

6. Considering the above, Court is inclined to dispose this writ petition at the time of admission after hearing the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents with consent of the learned Senior Standing Counsel for the respondents by directing the second respondent to refund the amount reflected in Form-26AS for the Assessment Year 2013-2014 for a sum of Rs.7,95,318/- together with interest, if any. This exercise shall be carried out by the second respondent within a period of eight weeks from the date of receipt of a copy of this order.

C.SARAVANAN, J.

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7. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

08.08.2023
(1/2)

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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To

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