**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.8497 of 2021**

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Pavan Kumar, son of Fakira Ram, resident of village - Nepura. Post office and Police station - Silao, District- Nalanda (Bihar).

... ... Petitioner/s

Versus

1. The Union of India, through the Secretary, Department of Revenue, North Block, New Delhi- 110001.
2. The Chairman, Central Board of Direct Taxes, North Block, New Delhi- 110001.
3. The Director General of Income Tax (Investigation), Central Revenue Building, Birchand Patel Marg, Patna.
4. The Additional Director General of Income TAx (Investigation), Central Revenue Building, Birchand Patel Marg, Patna
5. The Joint Director General of Income Tax (Investigation), Central Revenue Building, Birchand Patel Marg, Patna.
6. The Chairman, National Highways Authority of India, Ministry of Rural Development, Department of Land Resources (Land Reforms Division), G Wing NBO Building Nirman Bhawan, New Delhi- 110011.
7. The Director, Ministry of Rural Development, Department of Land Resources (Land Reforms Division). G Wing, NBO Building, Nirman Bhawan, New Delhi - 110011.
8. The State of Bihar through Principal Secretary, Department of Revenue and Land Reforms, Government of Bihar.
9. The District Magistrate cum Collector, Nalanda (Bihar).
10. The District land Acquisition Officer cum Competent Authority, Nalanda (Bihar).
11. The Branch Manager, State Bank of India, Rajgir Branch, Rajgir.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner | : | Mr. Chandan Kumar, Advocate |
| For the State | : | Mr. Raj Kishore Roy, GP-18 |
| For the S.B.I. | : | Mr. Anish Kumar, Advocate |
| For the Union of India | : | Dr. K.N. Singh, ASG |

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**CORAM: HONOURABLE MR. JUSTICE PRABHAT KUMAR SINGH**

ORAL ORDER

6 05-02-2024 1. Heard learned counsels for the parties.

2. The present writ application has been filed on behalf of the petitioner seeking a direction to the respondent-

Authorities to refund 10.3% income tax which has been deducted on the compensation amounts with respect to acquired land appertaining to Khata No. 26, Khesra No. 897, Area- 14 decimals situated at Mauza- Nepura, Thana No. 421, P.S.- Silao, Circle- Silao, District- Nalanda, for the purposes of construction of N.H.-82 Four Lane Project, in terms of Circular No. 24011/1/2009-LRD dated 13.04.2011 issued by the Ministry of Rural Department and Department of Land Resources (Land Reforms Division).

3. In this case a counter-affidavit has been filed on behalf of Respondent Nos. 9 & 10. Paragraph No. 5 therein reads as follows:-

> " 5. That the facts in brief as indicated in the present writ petition that a piece of land appertaining to Khata No. 26, Khesra No. 897, area 0.14 acre situated in Mauza-Nepura, Thana No. 421, Circle Silao, District-Nalanda belonging to the petitioner has been acquired in construction of NH-82 (Gaya-Hisua-Rajgir-Biharsharif) 4 land project. It is relevant to mention here that the land was acquired under provisions of N.H. Act, 1956, under which Notification u/s 3A was published on 06.03.2013 and award was approved on 24.06.2016, by which compensation amount payable to the petitioner against the part of the land acquired in the said project was fixed as Rs. 26,54,400/-. It is relevant to mention here that as per provision given in the departmental circular vide memo no. 1029 dated

03.06.2016, Income Tax on the compensation amount for acquired non-agricultural land has to be deduced @ 10.3%. Accordingly vide letter no. 1323 dated 29.08.2015 issued by the respondent no. 10, an amount of Rs. 2,73,403/- as Income Tax @ 10.3% on compensation amount worth Rs. 26,54,400/- has been deducted through advice no. 1145 and deposited in the official account of the respondent no. 10 bearing no. 0140101126639 and later on it was transferred in the petitioner/s PAN Account no. CAXPK8468H on 10.07.2017."

4. In the aforesaid facts and circumstances, this Court is not inclined to interfere in the matter in its extra-ordinary writ jurisdiction.

5. The petitioner will be at liberty to approach the concerned authority in terms of statement made in Paragraph No. 5 of the counter-affidavit filed on behalf of Respondent Nos. 9 & 10 and withdraw the amount.

6. With the aforesaid observations and directions, this writ application is disposed of.

**(Prabhat Kumar Singh, J)**

shashank/-

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