IN THE HIGH COURT OF JUDICATURE AT BOMBAY, NAGPUR BENCH, AT NAGPUR.

INCOME TAX APPEAL NO. 25 OF 2024

(Bajaj Steel Industries Limited ..vs.. Assistant Commissioner of Income Tax (TDS), Nagpur and another)

WITH

Income Tax Appeal Nos.26/2024, 27/2024, 28/2024, 29/2024, 30/2024, 31/2024, 32/2024, 33/2024, 34/2024 AND Writ Petition Nos. 6334/2024, 6335/2024, 6336/2024, 6337/2024, 6338/2024, 6339/2024, 6344/2024, 6345/2024, 6799/2024 & 6801/2024 .

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

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Mr. S. Sreeram and Ms. Neha Shrama, Counsel for the appellants/petitioners.

CORAM : AVINASH G. GHAROTE & ABHAY J. MANTRI, JJ.

DATE : 04-12-2024

The appeals/petitions question the insistence of the respondents for a Pan Card to be provided by a non resident Indian in terms of Section 206 AA of the Income Tax Act. It is contended that since non resident Indians are not assessable to tax in the country, the requirement of Pan Card is not there and, therefore, Section 206 AA of the Income Tax Act is not attracted. The appellants/petitioners have already deducted 10% of the TDS and paid it to the department, however, the insistence is upon payment of 20% TDS on account of absence of Pan Card. Though the amount has also been paid, the requirement to pay 20% TDS, is questioned in this appeals/petitions.

2. Issue notice for final disposal, returnable on 11-12-2024.

3. Mr. Anand Parchure, learned Counsel waives notice for the respondents in all these matters.

4. List these matters along with Income Tax Appeal Nos.22/2024, 23/2024, 24/2024 and Writ Petition Nos.6333/2024, 6800/2024 and 6802/2024.

(ABHAY J. MANTRI, J.) **(AVINASH G. GHAROTE, J.)**

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