

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 1983 OF 2026**

Kallappa Anna Awade Ichalkaranji Janata Sahakari Bank Ltd ..Petitioner

Versus

Nitin Kashinath Sangamnerkar and Ors ...Respondents

Mr. P.M. Arjunwadkar, with Jui Gharat, for the Petitioner.

CORAM: N. J. JAMADAR, J.

DATE : 16th FEBRUARY 2026

ORAL ORDER:

1. Heard the learned Counsel for the Petitioner.
2. The challenge in this Petition is to an order dated 27th October 2025 passed by the learned Civil Judge, Senior Division, Nashik, on an Application preferred by the Petitioner-Defendant No.1 seeking a direction to the Plaintiff and Defendant Nos. 2 and 3 to furnish requisite information so as to deduct the tax at source (TDS) in respect of the amount of rent which the Petitioner-Defendant No.1 has been ordered to deposit in the Court.
3. By the impugned order, the learned Judge, has rejected the Application observing that the Petitioner is raising unnecessary technical objections.

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4. Mr. Arjunwadkar, the learned Counsel, invites attention of the Court to the provisions contained in Section 194-I of the Income Tax Act, 1961.

5. It appears that, the learned Civil Judge has not at all delved into the question as to whether the Petitioner-Defendant No.1 will be required to deduct tax at source and deposit the said TDS, in respect of the rent which the Petitioner is liable to pay.

6. Since non deduction of TDS may entail liabilities under the Income Tax Act or the Petitioner may be required to pay the TDS in addition to the rent which it is directed to deposit, the learned Civil Judge ought to have examined the issue and passed an appropriate order in accordance with law.

7. The impugned order is sans reasons. Thus, the impugned order stands quashed and set aside, without issuing notice to the Respondents, and the Application (Exhibit 44) stands remitted back to the Court of learned Civil Judge, for a decision afresh after providing an opportunity of hearing to the parties and in accordance with law.

8. Petition disposed.

[N. J. JAMADAR, J.]