IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.16374 OF 2025

Grant Medical Foundation .. Petitioner

Versus

Joint Director, Central Government Health Scheme, Ministry of Health and Family Welfare & Ors. .. Respondents

Mr.Rohan Khare a/w Deepak Chopra, Priyam Bhatnagar, Rachit Singh, Advocates for the Petitioner.

Mr.Mohamedali M. Chunawala i/b Shehnaz V. Bharucha, Advocates for Respondent Nos.1, 3 and 4.

Mr.A. K. Saxena, Advocate for Respondent No.2

Mr.Chetan Sharma, Junior Administrative Assistant, CGHS, Pune present in Court

Dr.C. P. Choudhary, Additional Director, CGHS, Pune present in Court.

CORAM : B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE : MARCH 12, 2026

P. C.

1. The above Writ Petition has been filed seeking a Writ of Mandamus to Respondent No.1 (Joint Director, Central Government Health Scheme, Ministry of Health and Family Welfare) to comply with the certificate dated 5th June 2025 issued by Respondent No.2 under Section 197 of the Income Tax Act, 1961 (for short "**the IT Act**"). The other relief sought is a direction to Respondent No.1 not to deduct tax at source while making payments to the Petitioner in compliance with the aforesaid certificate issued for A.Y.2026-27.

2. It is the Petitioner's case that despite obtaining a Nil Withholding Tax Certificate under Section 197 of the IT Act, the 1st Respondent has been deducting TDS whilst making payment to the Petitioner.

3. When we inquired from the 1st Respondent as to why this has been done, it was informed to us that the certificate has to be uploaded on their portal, and once this is done, no TDS would be deducted. Accepting this statement, we dispose of the above Writ Petition by passing the following order:-

(i) The Petitioner shall upload on the website of the NHA Portal (https://hem.nha.gov.in) the certificate dated 5th June 2025 issued under Section 197 of the IT Act. Once this is done, for A.Y.2026-27, if any payment is to be made by the 1st Respondent to the Petitioner, the same shall be done without deduction of any TDS in compliance of the certificate issued under Section 197 of the IT Act.

(ii) We make it clear, so that the Petitioner does not have to keep approaching this Court year on year, if the Petitioner obtains a Nil Withholding Tax Certificate under Section 197 from the Income Tax Department for future years, and uploads the same on the Portal as mentioned above, in those cases also the 1st Respondent shall not deduct any TDS and make full payment.

4. The Writ Petition is disposed of in the aforesaid terms. However, there shall be no order as to costs.

5. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.] **[B. P. COLABAWALLA, J.]**

Utkarsh