

Government of Haryana
General Administration Department
General Services-I Branch
No. 62/23 /2010- 6GSI

Dated Chandigarh, the 26th October, 2010

To

1. All the Administrative Secretaries to Government of Haryana.
2. All the Heads of Departments and Divisional Commissioners, Ambala, Hisar, Rohtak and Gurgaon Divisions.
3. The Registrar, Punjab and Haryana High Court, Chandigarh.
4. All the Deputy Commissioners and S.D.Os (C) in Haryana State.
5. All the M Ds of Boards/ Corporations/ Public Undertaking of the State.
6. All the Registrars of the Universities of the State.
7. All the Land Acquisition Collectors in the State of Haryana

Subject: - Refund of tax deducted at source as per judgment dated 11.1.2010 in Risal Singh V/s Union of India (2010) ITR 251 followed in CWP No.16549 of 2010-Bikramjeet Sood Vs State of Punjab and other subsequent cases.


Sir/Madam,

I am directed to invite your attention on the subject noted above and to say that the Hon'ble Punjab and Haryana High Court was pleased to issue directions in the case of Bikramjeet Sood Vs State of Punjab and other that "we find that inspite of above judgment either the deduction of tax is still being made or deduction already made is not being refunded by the income tax department and by the land acquisition collectors in the States of Punjab and Haryana". Earlier in the case of Sh. Risal Singh it was held by the Hon'ble Court, "that without determining the question whether land acquired was other than agricultural land, tax at source could not be deducted. Accordingly, direction was issued to the income tax department to refund the amount to the Collector, who in turn will first determine whether property acquired was agricultural land or otherwise and whether tax at source was liable to be deducted or not and if tax was not liable to be deducted, the amount deducted from the land owner will be returned".

2. Therefore, it has been decided by the State Government that to avoid unnecessary litigation the Tax at source be deducted only after determining whether land acquired was other than agriculture land as decided in Risal Singh and other similar cases. All Land Acquisition Collectors of the State of Haryana are directed to follow these judgements cited as subject in letter and spirit.

These instructions may please be brought to the notice of all concerned for strict compliance.

Yours faithfully,


Under Secretary General Administration,
for Chief Secretary to Government of Haryana
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State Informatics Officer, NIC, Haryana for hosting on the CS website and sending by e-mail to recipients.