Dr. P. Saibaba v. Special Deputy Collector (LAO), S.R.B.C. & Anr.

Writ Petition 21199/2005

W.P. No. 21199/2005 (Andhra Pradesh High Court, 2005-10-03) | 2005-10-03

Declaration and verification route for compensation disbursement

194A | 197A(1A)

Andhra Pradesh High Court | Division Bench at Hyderabad | B. Sudershan Reddy | S. Ananda Reddy

Assessment years:

01 FACTS OF THE CASE

Dr. P. Saibaba sought disbursement of land-acquisition compensation under court decrees without income-tax deduction. The petition was finally heard at admission against the Land Acquisition Officer and Income Tax Officer.

Source: PDF pp.2–3

02 DISCUSSION BY THE HON'BLE COURT

The Court followed W.P.3934/1989 decided 13 December 1995 and W.P.6543/2001 decided 12 April 2001. It recounted the earlier direction for particulars in Form 15H under section 197A(1A), verification by the Land Acquisition Officer and a memo to the reference court concerning non-deduction under section 194A on interest on enhanced compensation.

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03 JUDICIAL DECISION

The petitioner was directed to supply particulars in the prescribed form. On verifying their correctness, the Land Acquisition Officer was to file a memo expressing no objection to disbursement. The officer was bound to deposit the full decretal compensation in the reference court without himself deducting income tax. The writ was disposed of on those terms.

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04 OUTCOME / IN WHOSE FAVOUR

Conditional disbursement procedure and full deposit into court were secured. The judgment did not declare every compensation or interest receipt exempt from final income-tax liability.

Source: PDF pp.2–3

05 EXPERT COMMENTS

Deposit into court and release to the claimant are separate steps — The officer must deposit the full amount required by the decree. The disbursement mechanism then depends on prescribed particulars, verification and a memo to the reference court. Collapsing these stages into an unconditional tax-free release would omit the express conditions.

A non-deduction mechanism does not itself settle final taxability — The reasoning concerns declarations and deduction under sections 197A(1A) and 194A, particularly interest on enhanced compensation. It contains no computation of taxable income or adjudication of the petitioner's final assessment. The scope of relief should stay at the withholding and disbursement level.

The form reference is historical and source-specific — Form 15H is the form named when the Court recounts its earlier directions; this note preserves that wording. The judgment does not provide the petitioner's age, income details or a complete eligibility analysis. It should not be repurposed as present-day advice that every claimant can submit that form.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Andhra Pradesh High Court order; verified source copy

Complete 3-page supplied source; all pages read.

All 3 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Only source-supported provisions are indexed; no Income-tax Act, 2025 equivalence is asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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