ITEM NO.4 Court 4 (Video Conferencing) SECTION PIL-W

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Writ Petition(s)(Civil) No(s).787/2021

AMIT SAHNI Petitioner(s)

VERSUS

UNION OF INDIA & ANR. Respondent(s)

(FOR ADMISSION)

Date : 17-12-2021 This petition was called on for hearing today.

CORAM :
HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MR. JUSTICE A.S. BOPANNA

For Petitioner(s) Mr. Amit Sahni. Adv.
Mr. Paulami Sen, Adv.
Mr. Vedant Pardhan, Adv.
Ms. Bano Deswal, Adv.
Ms. Sonal Tiwary, Adv.
Mr. Parth Sharma, Adv.
Mr. R. C. Kaushik, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

1 The petitioner has sought to challenge the validity of Section 194A(3)(ixa) of the Income Tax Act 1961 under which tax is deducted at source on the interest payable under an award of the Motor Accident Claims Tribunal[1]. The petitioner had filed a writ petition initially before the High Court of Delhi which was disposed of by granting him liberty to move the Central Board of Direct Taxes[2] in a representation. The fresh writ petition challenging the decision of the CBDT was dismissed both on the grounds of locus and delay with liberty to file a public interest litigation.

1 “MACT”
2 “CBDT”

2 The petitioner is not personally aggrieved by the award of the MACT. A challenge of this nature would have to be brought before the Court by a person aggrieved. We see no reason to entertain a petition which is styled one filed in public interest. In the circumstances, this Court is not expressing any opinion on the question of law raised. The petition is dismissed on the grounds which are set out above.

3 Pending application, if any, stands disposed of.

(SANJAY KUMAR-I)
AR-CUM-PS

(SAROJ KUMARI GAUR)
COURT MASTER