

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

112

2025:PHHC:022766



1. EFA-7-2017
DATE OF DECISION: 17.02.2025

MOHINDER SINGH AND ORS ...APPELLANTS

VS.

STATE OF PUNJAB AND ORS ...RESPONDENTS

2. EFA-8-2017

JASWINDER SINGH AND ORS ...APPELLANTS

VS.

STATE OF PUNJAB AND ORS ...RESPONDENTS

CORAM: HON'BLE MR. JUSTICE ANIL KSHETARPAL

Present: Mr. H.S. Rakhra, Advocate
for the appellants.

Mr. Anil Bansal, DAG, Punjab.

ANIL KSHETARPAL, J (ORAL)

1. With the consent of learned counsel for the parties, two connected executions first appeals shall stand disposed of by this order. The appellants before this Court are land owners who stand deprived of their land on account of acquisition by the State. The market value of the acquired land has already been finally determined. Appellants filed the execution petition in which they were paid the amount of compensation. However, appellants claim that they are entitled to interest on the already awarded interest. They also claim that some amount has been deducted on account of Tax deducted at Source which is not permissible. The Executing Court held



that the entire amount has been paid. Hence, the execution petition was consigned to the records.

2. Learned counsel representing the appellants does not dispute that the Land Acquisition Act, 1894 does not envisage payment of interest on interest. The compensation is payable along with interest at the rate specified in the Act. Hence, the appellants cannot claim interest on the already accrued interest.

3. The Supreme Court in a judgment passed by the Five Judge Bench in *Gurpreet Singh Vs. Union of India 2006 INSC 712/(2006) Supp. (7) SCR 422*, has laid down the mode and manner of adjustment of staggered payments to the land owners.

4. Similarly, the appellants counsel is not clear as to whether the TDS was deducted on the accrued interest or arrears of market value, solatium and additional amount on account of interest or on account of compensation.

5. Keeping in view the aforesaid facts, the appeals are disposed of with liberty to the appellants to file an application for revival, if they find that the TDS amount has been deducted on the amount of compensation and not on accrued interest because the TDS is liable to be deducted on the accrued interest amount.

(ANIL KSHETARPAL)
JUDGE

17.02.2025

Ayub/poonam

Whether speaking/reasoned *Yes/No*

Whether reportable *Yes/No*