Ex. 23/2024.

Heard both side on memo of calculation.

On perusal of the case record it appears that, on 20-09-2012 SLAO has passed general award. As per the general award SLAO has fixed market value of Rs.45,000/- per acre. This Court in LAC No.51/2014 judgment dated 12-07-2017 has enhanced the market value for Rs.3,30,000/- per acre as against the market value of Rs.45,000/- fixed by the SLAO. Therefore the balance market value payable by JDr is Rs.2,85,000/- per acre.

JDrs have acquired 23 guntas of land belongs to the Dhr for Upper Tunga project. Considering the enhanced market value fixed by the Court and the market value fixed by the SLAO, the balance amount payable to 23 guntas of land will come at Rs. 1,63,875/-. 30% solatium on Rs.1,63,875/- will be at Rs. 49,162/-. 12% additional market value from the date of 4(1) notification i.e., 17.05.2007 and till the date of general award i.e., 20-09-2012, the total days 1953 x 12% per annum, it will come Rs. 1,05,221/-. The total sum of the aforesaid amount will be come at Rs.3,18,258/-. The claimant has claimed interest from the date of possession. However as per law laid down by the **Hon’ble Supreme Court in RL Jain V/s DDA (2004)4 SCC 79,** the Dhr is entitled 9% interest from the date of award for a period of first one year. Therefore from

21-09-2012 to 21-09-2013, it will come at Rs. 28,643/- interest at the rate of 9% per annum. After expiry of one year, the Dhrs are entitled for 15% interest till the realization of the compensation amount. The Jdrs have not deposited any amount till today. Therefore, from 21-09-2012 to till today, the Dhr is entitled interest on due amount, it will come at Rs.6,12,363/-.

In total Rs. 9,59,264/- is due as on today.

The Calculation memo filed the Dhrs and Jdrs are not in accordance with the provisions of the Land acquisition Act and law laid down by the Hon'ble Supreme Court in the case of RL Jain V/s DDA. Hence, they are rejected. Though there is judgment of Hon'ble High Court of Karnataka, no TDS is liable to the deducted on the compensation amount payable to the agriculture property. However the Jdrs have already deducted the TDS amount. Therefore the Dhrs are at liberty to obtain Form 16 from Jdrs and claim for refund of the aforesaid TDS amount from income tax department.

<u>Table of Calculation</u>

Sl. No.	Details	Amount
1.	The amount enhanced by the reference court per acre	₹. 3,30,000-00
2.	The amount paid by SLAO at the rate of per acres	₹. 45,000-00
3.	The balance market value per acre	₹. 2,85,000-00
4.	The balance market value as	₹. 1,63,875-00

	per reference court award for 23 guntas of land acquired	
5.	30% solatium	₹. 49,162-00
6.	12% p.a. Additional market value from 4(1) Notification dtd: 17.05.2007 to General Award dtd; 20-09-2012 ₹. 1,63,875 X 1953 days / 365 X 12%	₹. 1,05,221-00
7.	Total of Sl.No.4+5+6	₹.3,18,258-00
8.	9% interest from 21-09-2012 to 21-09-2013(One year)	₹. 28,643-00
9.	15% interest from 22-09-2013 to 18-07-2026. (4682 days) ₹. 3,18,258 X 4682 / 365 X 15%	₹. 6,12,363-00
10.	The total of Sl.Nos.7+8+9 The total due amount as on 18-07-2026.	₹. 9,59,264-00

The Jdrs are directed to pay due amount of ₹. 9,59,264 /- to the Dhrs.

Call on: 24-08-2026.

Sd/-

(Manjunatha M.S)
II Addl. Sr.CJ and JMFC.,
Ranebennur.