Ex. No. 203/2024.

Heard both side on memo of calculation.

On perusal of the case record it appears that, on 07-09-2010 SLAO has passed general award. As per the general award SLAO has fixed market value of ₹.40,000/- per acre. This Court in LAC No.82/2011 judgment dated 25-07-2016 has enhanced the market value for ₹.2,64,000/- per acre as against the market value of ₹.40,000/- fixed by the SLAO. Therefore the balance market value payable by JDr is ₹.2,24,000/- per acre.

JDrs have acquired 24 guntas 8 Ana 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 24 guntas 8 Ana of land will come at ₹. 1,37,200/-. 30% solatium on ₹.1,37,200/- will be at ₹. 41,160/-. 12% additional market value from the date of 4(1) notification i.e., 16-11-2006 and till the date of general award i.e., 07-09-2010, the total days 1391 x 12% per annum, it will come Rs. 62,744/-. The total sum of the aforesaid amount will be come at ₹.2,41,104/-. 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 07-09-2010 to 07-09-2011, it will come at ₹. 21,699/- 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 Jdr has deposited ₹.5,36,313/- including 10% TDS on 31-07-2020. The Dhrs are entitled 15% interest from 08-09-2011 to 31-07-2020. There is a delay of 3249 days. That means Dhrs are entitled ₹.3,21,923/- as interest at the rate 15% per annum. The total of the aforesaid amount will come at ₹.5,84,726/- as on 31-07-2020, but Jdrs have deposited ₹.5,36,313/-. After deducting the deposited amount and less 10% TDS, there was due of ₹48,413/- as on 31-07-2020. Thereafter, the Jdrs have not deposited any amount. Therefore, from 01-08-2020 to till today, the Dhr is entitled interest on due amount, it will come at Rs.40,150/-/-.

In total Rs. 88,563/- 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	₹. 2,64,000-00
2.	The amount paid by SLAO at the rate of per acres	₹. 40,000-00
3.	The balance market value per acre	₹. 2,24,000-00
4.	The balance market value as per reference court award for 24 guntas 8 Anas of land acquired	₹. 1,37,200-00
5.	30% solatium	₹. 41,160-00
6.	12% p.a. Additional market value from 4(1) Notification dtd: 16-11-2006 to General Award dtd; 07-09-2010. ₹. 1,37,200 X 1391 days / 365 X 12%	₹. 62,744-00
7.	Total of Sl.No.4+5+6	₹.2,41,104-00
8.	9% interest from 07-09-2010 to 07-09-2011(One year)	₹. 21,699-00
9.	15% interest from 08-09-2011 to 31-07-2020 (3249 days) ₹. 2,41,104 X 3249 / 365 X 15%	₹. 3,21,923-00
10.	The total of Sl.Nos.7+8+9	₹. 5,84,726-00
11.	Amount deposited by JDr on 31-07-2020 (including TDS amount)	₹. 5,36,313-00
12.	Due amount as on 31-07-2020	₹. 48,413-00

	after deducting the deposited amount of ₹.9,40,905/-	
13.	15% interest on due amount of ₹. 48,413/- from31-07-2020 to 09-02-2026. ₹. 48,413 X 2018 days / 365 X 15 %	₹. 40,150-00
14.	Total of Sl.Nos. 12 + 13 The due amount as on 09-02-2026.	₹. 88,856-00

The Jdrs are directed to pay due amount of ₹.88,856 /- to the Dhrs.

Call on: 09-03-2026.

1st Addl. Sr.CJ and JMFC.,
Ranebennur.