

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 2677 of 2025**

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SHREE DAHELI GRAM SARVAJANIK TRUST
Versus
STATE OF GUJARAT & ANR.

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Appearance:

MR KM SHETH(838) for the Petitioner(s) No. 1

MR SANJAY UDHWANI, AGP for the Respondent(s) No. 1,2

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**CORAM: HONOURABLE THE CHIEF JUSTICE MRS.
JUSTICE SUNITA AGARWAL
and
HONOURABLE MR. JUSTICE D.N. RAY**

Date : 22/08/2025

ORAL ORDER

(PER : HONOURABLE THE CHIEF JUSTICE MRS. JUSTICE SUNITA AGARWAL)

1. The copy of the Award dated 20.08.2025 under Section-28A of the Land Acquisition Act, 1894 [in short, referred as '*The Act, 1894*'] passed by the competent authority has been supplied in the Court by Mr. Sanjay Udhwani, learned Assistant Government Pleader appearing for the State respondent. The sole prayer made in the present petition is to issue directions to the respondents to finalize or approve the draft award dated 21.10.2021 and declare an award under Section-28A of the Act, 1894.

2. Pertinent is to note that the draft award itself has been

approved by the Revenue Department of the State after a period of 04 years that too when the cognizance has been taken in the present petition. An explanation is required to be offered by the Special Land Acquisition Officer/ Deputy Collector, Bharuch as to 04 years time taken in approval of the draft award under Section-28A of the Land Acquisition Act, 1894. The further issue is about deduction of TDS from the compensation amount determined under the Award.

3. The submission of the learned counsel for the petitioner is that the TDS is not deductible and the reliance on the Government Circular dated 28.01.2022 is wholly misplaced. This issue is also required to be answered.

4. The Officer posted as Special Land Acquisition Officer/ Deputy Collector is required to file his personal affidavit to answer both the above queries of the Court.

Put up this matter on 09.09.2025.

(SUNITA AGARWAL, CJ)

(D.N.RAY,J)

A. B. VAGHELA

Original copy of this order has been signed by the Hon'ble Judges.

Digitally signed by: ARUNA BHARATSINGH VAGHELA(HC01079), PRIVATE SECRETARY, at High Court of Gujarat on 25/08/2025 11:35:48