IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 21ST DAY OF JANUARY 2015/1ST MAGHA, 1936

WP(C).No. 2148 of 2015 (P)

PETITIONER(S):
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1. C.K.SATHYAN, AGED 59 YEARS,
   S/O.LATE KUNJAN, GOKUL KADATHY KARA,
   MUVATTUPUZHA- 686 661

2. C.K REGHU, AGED 54 YEARS,S/O.LATE KUNJAN,
   JANATHA NIVAS, KACHERITHAZHAM,
   MUVATTUPUZHA -686 661

   BY ADV. SRI.A.P.SUBHASH

RESPONDENT(S):
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1. DISTRICT COLLECTOR, ERNAKULAM,
   CIVIL STATION, KAKKANAD, ERNAKULAM- 682 030

2. SPECIAL TAHSILDAR(LA)
   (EXTENSION OF N.H BYPASS ROAD, MUVATTUPUZHA),
   CIVIL STATION, KAKKANAD, ERNAKULAM -682 030

3. THE COMMISSIONER OF INCOME TAX (TDS),
   OFFICE OF THE COMMISSIONER OF INCOME TAX, KOCHI ,
   C.R BUILDING, I.S PRESS ROAD, KOCHI -682 018

   R1 TO R3 BY GOVERNMENT PLEADER SMT. LILLY LESSLIE

   THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21-01-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 2148 of 2015 (P)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1	**TRUE COPY OF THE NOTICE DATED 27/10/2014 OF THE DLPC MEETING**
EXHIBIT P2	**THE TRUE COPY OF REQUEST DATED 03/12/2014, BY THE EXECUTIVE ENGINEER TO THE SECOND RESPONDENT**
EXHBIIT P3	**RECEIPT DATED 16/01/2015 OBTAINED FROM THE SECOND RESPONDENT TO THE FIRST PETITIONER**
EXHIBIT P3(A)	**RECEIPT DATED 16/01/2015 OBTAINED FROM THE SECOND RESPONDENT TO THE SECOND PETITIONER**
EXHIBIT P4	**TRUE COPY OF JUDGMENT DATED 03/06/2014 IN WPC NO.5607/2014**
EXHIBIT P5	**TRUE COPY OF JUDGMENT DATED 03/06/2014 IN WPC NO. 4209/2014**
EXHIBIT P6	**TRUE COPY OF JUDGMENT DATED 08/01/2009 IN WRIT APPEAL NO. 2243/2008**
EXHIBIT P7	**TRUE COPY OF JUDGMENT DATED 07/01/2013 IN WPC NO. 568/2013**
EXHIBIT P8	**TRUE COPY OF JUDGMENT DATED 24/05/2013 IN WPC NO.13094/2013**

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.S.TO.JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.2148 OF 2015 (P)

Dated this the 21st day of January, 2015

<u>J U D G M E N T</u>

The petitioners in the writ petition seek a direction to the respondents not to deduct tax at source under Section 194 LA of the Income Tax Act while making payments of the compensation amounts due to them in respect of the lands acquired by the respondents. The right of the petitioners to receive the compensation amounts, without having any deductions effected therefrom in terms of Section 194 LA of the IT Act, has already been decided in their favour by Ext.P4 judgment of this Court. Accordingly, the present writ petition is allowed by declaring that the revenue authorities shall not deduct any tax at source under Section 194 LA, from compensation amounts payable to the petitioners. It is made clear however that the deduction under Section 194 IA, wherever applicable, can be effected by the revenue authorities.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp