IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 30TH DAY OF JANUARY 2015/10TH MAGHA, 1936

WP(C).No. 3070 of 2015 (G)

PETITIONER :

CHACKO, AGED 78 YEARS,
S/O.THOMAS, THEKKUMTHARA VEEDU,
(RESIDING AT MADATHIKKATTU), PIPELINE ROAD,
PALLILAMKARA, KALAMASSERY, ERNAKULAM DISTRICT

BY ADVS.SRI.R.SURAJ KUMAR
SRI.SUNIL J.CHAKKALACKAL
SMT.V.BEENA
SMT.V.DEEPA

RESPONDENTS :
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1. THE DISTRICT COLLECTOR, ERNAKULAM- 682031

2. THE SPECIAL THAHASILDAR(LA)
NO.111, KOCHI INTERNATIONAL AIRPORT, NEDUMBASSERY,
NAYATHODE P.O., ERNAKULAM DISTRICT682101

3. THE COMMISSIONER OF INCOME TAX (TDS),
OFFICE OF THE COMMISSIONER OF INCOME TAX,
CR. BUILDINGS, I.S.PRESS ROAD, KOCHI-682018

R1 TO R3 BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

bp

WP(C).No. 3070 of 2015 (G)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT P1: **TRUE COPY OF NOTICE DATED 22.01.2015 ISSUED BY THE 2ND RESPONDENT**

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 3070 of 2015 (G)

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Dated this the 30th day of January, 2015

JUDGMENT

The petitioner in the writ petition seeks 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 him in respect of the lands acquired by the respondents. The right of the petitioner 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 his favour by the judgment of this Court in W.P.(C). No.5607/2014. Accordingly, the present writ petition is disposed by declaring that the revenue authorities shall not deduct any tax at source under Section 194 LA, from compensation amounts payable to the petitioner. It is made clear however that the deduction under Section 194 IA, wherever applicable, can be effected by the revenue authorities.

Sd/-

A.K.JAYASANKARAN NAMBIAR

JUDGE

AMV/31/01/