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. 3086 of 2015 (I)

PETITIONER(S):

UMMER MUSALIAR,
S/O.PAREED, AYYAMBRATH HOUSE,
PALLILAMKARA,
HMT COLONY, ERNAKULAM DISTRICT.

BY ADVS.SMT.K.M.RASHMI (PARAVOOR)
SRI.M.B.SUDARSANA KUMAR.

RESPONDENT(S):

1. THE DISTRICT COLLECTOR,
ERNAKULAM COLLECTORATE, CIVIL STATION,
KAKKANAD-682 028.

2. THE SPECIAL TAHSILDAR (LA),
NO.III, KOCHI INTERNATIONAL AIRPORT,
NEDUMBASSERY,
NAYATHODE P.O., ERNAKULAM DISTRICT-683 108.

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.

BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX.
BY SENIOR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN.

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

rvs.

WP(C).No. 3086 of 2015 (I)

APPENDIX

PETITIONER(S)' EXHIBITS :

EXT.P1. TRUE COPY OF THE LAND TAX RECEIPT DATED 28/4/2014.

EXT.P2. G.O.(RT) NO.1479/2014/PWD DATED 23/10/2014.

EXT.P3. NOTICE IN LAC NO.67/2014 DATED 22/1/2015.

RESPONDENT(S)' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

..

W.P.(C) No. 3086 of 2015 (I)

...

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 them 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/