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. 3088 of 2015 (I)

PETITIONER(S):
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1. MOHAMMED ALI, S/O.KHADER,
   PANAYAPILLI, PUTHENVEETTILPARAMBIL,
   PALLILAMKARA, H.M.T.COLONY P.O., KALAMASSERY,
   ERNAKULAM DISTRICT.

2. SUBAIR,S/O.KHADER,
   PANAYAPILLI, PUTHENVEETTILPARAMBIL,
   PALLILAMKARA, H.M.T.COLONY P.O., KALAMASSRY,
   ERNAKULAM DISTRICT.

3. RAMLATH,
   D/O.KHADER, PANAYAPILLI, PUTHENVEETTILPARAMBIL,
   PALLILAMKARA, H.M.T.COLONY P.O., KALAMASSRY,
   ERNAKULAM DISTRICT.

4. UMMER, S/O.KHADER,
   PANAYAPILLI, PUTHENVEETTILPARAMBIL,
   PALLILAMKARA, H.M.T.COLONY P.O., KALAMASSRY,
   ERNAKULAM DISTRICT.

5. SABIRA,D/O.KHADER,
   PANAYAPILLI, PUTHENVEETTILPARAMBIL,
   PALLILAMKARA, H.M.T.COLONY P.O., KALAMASSRY,
   ERNAKULAM DISTRICT.

6. SUBAIDA, W/O.ABDUL KHADER,
   AYYAMBRATH HOUSE, H.M.T.COLONY P.O.,
   KALAMASSRY, ERNAKULAM DISTRICT.
   NOW RESIDING AT KALAPPURAKKAL,
   CUSAT P.O., KALAMASSERY, ERNAKULAM DISTRICT.

7. AISHA, D/O.AMMU,
   (W/O.LATE ABDUL KHADER), AYYAMBRATH,
   PERINGAZHA KARA, VELUTHEDATH,
   NOW RESIDING AT PUTHEN VEETTIL PARAMBIL, PALLILAMKARA,
   H.M.T.COLONY P.O., KALAMASSRY, ERNAKULAM DISTRICT.

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

RESPONDENT(S):
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1. THE DISTRICT COLLECTOR,
   ERNAKULAM. PIN-680 031

2. THE SPECIAL THAHASILDAR (LA),
   NO.III, KOCHI INTERNATIONAL AIRPORT, NEDUMBASSERY,
   NAYATHODE P.O., ERNAKULAM DISTRICT.PIN-682 101

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

R1 & R2 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN
R3 BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

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

sts

WP(C).No. 3088 of 2015 (I)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1.	**TRUE COPY OF THE ONE OF SUCH NOTICES ISSUED TO THE 6TH PETITIONER, DATED 9/12/2014.**
EXT.P2.	**TRUE COPY OF THE NOTICE DATED 22/1/2015 ISSUED TO THE 1ST PETITIONER**
EXT.P3.	**TRUE COPY OF THE NOTICE DATED 22/1/2015 ISSUED TO THE 2ND PETITIONER**
EXT.P4.	**TRUE COPY OF THE NOTICE DATED 22/1/2015 ISSUED TO THE 3RD PETITIONER**
EXT.P5.	**TRUE COPY OF THE NOTICE DATED 22/1/2015 ISSUED TO THE 4TH PETITIONER**
EXT.P6.	**TRUE COPY OF THE NOTICE DATED 22/1/2015 ISSUED TO THE 5TH PETITIONER**
EXT.P7.	**TRUE COPY OF THE NOTICE DATED 22/1/2015 ISSUED TO THE 6TH PETITIONER**
EXT.P8.	**TRUE COPY OF THE NOTICE DATED 22/01/2015 ISSUED TO THE 7TH PETITIONER.**

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO.JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 3088 of 2015 (I)

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Dated this the 30th day of January, 2015

JUDGMENT

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 the judgment of this Court in W.P.(C).No.5607/2014. 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.

Sd/-

A.K.JAYASANKARAN NAMBIAR

JUDGE

AMV/31/01/