

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 5TH DAY OF FEBRUARY 2015/16TH MAGHA, 1936

WP(C).No. 3622 of 2015 (C)

PETITIONER :

**NABEESA, AGED 78 YEARS
W/O.ABOOBACKER, AYYAMBRATH, PALLILAMKARA
HMT COLONY P.O., KALAMASSERY.**

**BY ADVS.SRI.T.H.ABDUL AZEEZ
SRI.K.P.MAJEED**

RESPONDENT(S) :

- 1. THE DISTRICT COLLECTOR
ERNAKULAM, CIVIL STATION, KAKKANAD-682030.**
- 2. SPECIAL TAHSILDAR (L.A.) NO.III
KOCHI INTERNATIONAL AIR PORT, NEDUMBASSERY
NAYATHODE P.O., ERNAKULAM DISTRICT-683572.**
- 3. THE COMMISSIONER OF INCOME TAX (TDS)
OFFICE OF THE COMMISSIONER OF INCOME TAX, KOCHI
C.R.BUILDINGS, I.S.PRESS ROAD, KOCHI-682018.**

**R1 & R2 BY GOVT. PLEADER SRI. SHYSON P. MANGUZHA
R3 BY ADV. SRI.JOSE JOSEPH, SC**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 05-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

WP(C).No. 3622 of 2015 (C)

APPENDIX

PETITIONER'S EXHIBITS :

**EXT.P1 : COPY OF THE NOTICE U/S. 9(3) DATED 27/11/2014 TO THE PETITIONER
ISSUED BY THE 2ND RESPONDENT.**

**EXT.P2 COPY OF THE JUDGMENT DATED 11-6-2013 IN WP(C) NO. 14747
OF 2013(J) OF THIS HONOURABLE COURT.**

**EXT.P3 COPY OF THE JUDGMENT DATED 20-12-2014 IN WP(C) NO. 34975
OF 2014 (V) OF THIS HONOURABLE COURT.**

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 3622 of 2015 (C)

.....
Dated this the 5th day of February, 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, already stands decided in his favour by Ext.P2 judgment of this Court. 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/05/02/