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. 3653 of 2015 (F)

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 - 682 030.

2. SPECIAL TAHSILDAR (L.A.) NO.III,
   KOCHI INTERNATIONAL AIR PORT, NEDUMBASSERY
   NAYATHODE P.O., ERNAKULAM DISTRICT - 683 572.

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

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

WP(C).No. 3653 of 2015 (F)

APPENDIX

PETITIONERS' EXHIBITS :

EXHIBIT P1. **TRUE COPY OF THE NOTICE U/S. 9(3) DATED 27.11.2014 TO THE PETITIONER ISSUED BY THE 2ND RESPONDENT.**

EXHIBIT P2. **TRUE COPY OF THE JUDGMENT DATED 11.06.2013 IN W.P.(C) NO.14747/2013 OF THIS HONOURABLE COURT.**

EXHIBIT P3. **TRUE COPY OF THE JUDGMENT DATED 20.12.2014 IN W.P.(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.3653 of 2015 (F)

...

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/