IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 25TH DAY OF FEBRUARY 2015/6TH PHALGUNA, 1936

WP(C).No. 5940 of 2015 (N)

PETITIONER(S):
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1. ABDUL KAREEM, AGED 56, S/O.AHAMMED,
   PUKKATT HOUSE, PERINGAZHA KARA,
   PALLILAMKARA, H.M.T.COLONY.P.O.,
   KALAMASSERY, ERNAKULAM DISTRICT.

2. M.K.KUNJU MUHAMMED, S/O.KUNJU PILLAI,
   MOOLATH HOUSE, VADAKODU KARA,
   H.M.T.COLONY.P.O., KALAMASSERY,
   ERNAKULAM DISTRICT.

3. K.K.KAREEM, S/O.KOCHUNNI, KALLAYI HOUSE,
   VIDAKKUZHA KARA, N.A.D.P.O.,
   KALAMASSERY, ERNAKULAM DISTRICT.

4. RAMLATH, W/O.K.K.KAREEM, KALLAYI HOUSE,
   VIDAKKUZHA KARA, N.A.D.P.O., KALAMASSERY,
   ERNAKULAM DISTRICT.

5. M.P.PRADEEP KUMAR, S/O.KRISHNAN NAIR @
   PARAMESWARAN NAIR, MANGALATHIL VETTIL,
   PERINGAZHA KARA, H.M.T.COLONY.P.O.,
   KALAMASSERY, ERNAKULAM DISTRICT.

6. M.P.DILEEP KUMAR, S/O.KRISHNAN NAIR @
   PARAMESWARAN NAIR, MANGALATHIL VETTIL,
   PERINGAZHA KARA, H.M.T.COLONY.P.O.,
   KALAMASSERY, ERNAKULAM DISTRICT.

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

RESPONDENT(S):
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1. DISTRICT COLLECTOR,
   ERNAKULAM - 682 030.

WP(C).No. 5940 of 2015 (N)

**2. THE SPECIAL THAHASILDAR(LA), NO.III,
KOCHI INTERNATIONAL AIRPORT,
NEDUMBASSERY, NAYATHODU.P.O.,
ERNAKULAM DISTRICT - 682 052.**

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

**BY GOVERNMENT PLEADER SRI. SUDHEESH KUMAR
BY SRI.KMV.PANDALAI**

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

mbr/

WP(C).No. 5940 of 2015 (N)

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1 : TRUE COPY OF ONE OF SUCH NOTICES ISSUED TO PETITIONERS 3 AND 4, DATED 7.11.2014.

EXHIBIT P2 : TRUE COPY OF THE NOTICE DATED 19.2.2015 ISSUED TO THE 1ST PETITIONER.

EXHIBIT P3 : TRUE COPY OF THE NOTICE DATED 19.2.2015 ISSUED TO THE 2ND PETITIONER.

EXHIBIT P4 : TRUE COPY OF THE NOTICE DATED 19.2.2015 ISSUED TO THE 3RD AND 4TH PETITIONERS.

EXHIBIT P5 : TRUE COPY OF THE NOTICE DATED 19.2.2015 ISSUED TO THE 5TH AND 6TH PETITIONERS.

RESPONDENT'S EXHIBITS: - NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.5940 OF 2015 (N)

Dated this the 25th day of February, 2015

J U D G M E N T

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 a 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.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp