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. 5988 of 2015 (W)

PETITIONER(S):

HARIDAS, AGED 49 YEARS,
S/O.SUBBAYYAN CHETTIYAR, K.M. BHAVAN,
SOOCHIKKARANMUKKU, KOLLAM WEST VILLAGE,
KOLLAM DISTRICT.

BY ADVS.SRI.K.SIJU
SRI.S.ABHILASH
SMT.S.SEETHA
SMT.NIMA JACOB

RESPONDENT(S):
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1. **THE DISTRICT COLLECTOR, CIVIL STATION,**
   KOLLAM - 691 013.

2. **THE SPECIAL TAHSILDAR, (LAND ACQUISITION NO.1),**
   KOLLAM - 691 013.

3. **EXECUTIVE ENGINEER,**
   PWD ROAD DIVISION, BEACH ROAD, KOLLAM - 691 013.

4. **THE JOINT COMMISSIONER OF INCOME TAX,**
   AYAKAR BHAVAN NEAR KARBALA JUNCTION,
   RAILWAY STATION ROAD, KOLLAM - 691 002.

R1 TO R3 BY GOVERNMENT PLEADER SRI.P.V.LONACHAN
R4 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:

msv/

WP(C).No. 5988 of 2015 (W)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1:THE COPY OF AWARD BY VIDE NO.1/14-15 IN L.A.C. NO.16/14-15 DATED 30.12.2014.

EXHIBIT P2:THE COPY OF CONSENT DATED 15.1.2015.

EXHIBIT P3: THE COPY OF JUDGMENT IN WPC NO.4209/2014 DATED 3.6.2014.

EXHIBIT P4:THE COPY OF JUDGMENT IN WPC NO. 3226/2015 DATED 4.2.2015.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Ms**v/**

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.5988 OF 2015 (W)

Dated this the 25th day of February, 2015

<u>J U D G M E N T</u>

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 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 petitioner. 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