**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**FRIDAY, THE 27TH DAY OF FEBRUARY 2015/8TH PHALGUNA, 1936**

**WP(C).No. 6294 of 2015 (J)**

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**PETITIONER(S):**

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**PATHUMMA, AGED 65 YEARS**
**W/O.ABDUL KHADER, VELUTHEDATH HOUSE,**
**HMT COLONY.P.O.**
**KALAMASSERY-683503.**

**BY ADVS.SRI.K.A.RASHEED**
**SRI.D.M.NOWFAL**

**RESPONDENT(S):**

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**1. THE DISTRICT COLLECTOR,**
**ERNAKULAM, ERNAKULAM COLLECTORATE, CIVIL STATION**
**KAKKANAD, PIN-682030.**

**2. THE SPECIAL THAHASILDAR (LA), NO.3,**
**KOCHI INTERNATIONAL AIR PORT, NEDUMBASSERY**
**NAYATHODE.P.O., ERNAKULAM, PIN-683585.**

**3. THE COMMISSIONER OF INCOME TAX (TDS),**
**OFFICE OF THE COMMISSIONER OF INCOME TAX, KOCHI**
**C.R.BUILDINGS, I.S.PRESS ROAD, KOCHI,**
**PIN-682018.**

**R1 TO R2 BY GOVERNMENT PLEADER SHRI.SUDHEESHKUMAR**
**R3 BY SRI.K.M.V. PANDALAI, SC, INCOME TAX**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

WP(C).No. 6294 of 2015 (J)
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## APPENDIX

PETITIONER(S)' EXHIBITS
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|---|---|
| EXT. P1: | COPY OF THE CONSENT LETTER DATED 11.2.2014 |
| EXT. P2: | COPY OF THE NOTICE BEARING NO.LAC NO.84/14, AWARD NO.17/15 DATED 19.2.2015. |
| EXT. P3: | COPY OF THE JUDGMENT IN WPC.NO.14747/2013 DATED 11.6.2013. |

RESPONDENT(S)' EXHIBITS: NIL
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/TRUE COPY/

P. A. TO JUDGE

STK

**A.K.JAYASANKARAN NAMBIAR, J.**
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**W.P.(C).NO.6294 OF 2015**
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**Dated this the 27th 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 her 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 her 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**

mns