

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 2ND DAY OF MARCH 2015/11TH PHALGUNA, 1936

WP(C).No.6510 of 2015 (K)

PETITIONER:

**DR.GEORGE VARGHESE,AGED 53 YEARS,
S/O.GEORGE VARGHESE,VALUKALAYIL,
KAKKANAD KARA,VAZHAKKALA VILLAGE,
ERNAKULAM DISTRICT.**

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

RESPONDENTS:

- 1. THE DISTRICT COLLECTOR,ERNAKULAM-682038.**
- 2. THE SPECIAL THAHASILDAR (L.A),NO.III,
KOCHI INTERNATIONAL AIRPORT,
NEDUMBASSERY,NAYATHODU P.O,
ERNAKULAM DISTRICT-682038.**
- 3. THE COMMISSIONER OF INCOME TAX (TDS),
OFFICE OF THE COMMISSIONER OF INCOME TAX,
C.R.BUILDINGS,I.S.PRESS ROAD,KOCHI-682 018.**

**R1 & R2 BY GOVT. PLEADER SRI.SUDHEESH KUMAR
R3 BY SRI.KMV.PANDALAI**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 02-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

WP(C).No.6510 of 2015 (K)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 - TRUE COPY OF THE NOTICE DATED 25-2-2015

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 6510 of 2015 (K)

.....
Dated this the 2nd day of March, 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, has already been decided in his favour by the judgment of this Court in W.P. (C).No.5607/2014. 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/03/03/