IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 4TH DAY OF MARCH 2015/13TH PHALGUNA, 1936

WP(C).No.6770 of 2015 (U)

PETITIONERS:
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1. **KUNJU MUHAMMED,AGED 65 YEARS,**
   PUNNAKKATTU KUTTY,ATHIKKARA PURAYIDOM,
   PERINGARA KARA,H.M.T COLONY P.O,
   KALAMASSERY,ERNAKULAM.

2. **JAMEELA,D/O.YOUSUF,VELLANJI,**
   MATTAKKATTIL PURAYIDOM,VADACODE KARA,
   H.M.T COLONY P.O,KALAMASSERY,ERNAKULAM.

3. **ABOOBACKER,S/O.MUHAMMED,**
   THORETH HOUSEALIAS MATTATHIL,
   VADACODE KARA,H.M.T COLONY P.O,
   KALAMASSERY,ERNAKULAM.

4. **ALIKKUNJU,S/O.MUHAMMED,THORETH HOUSE ALIAS MATTATHIL,**
   VADACODE KARA,H.M.T COLONY P.O,
   KALAMASSERY,ERNAKULAM.

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

RESPONDENTS:
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1. **DISTRICT COLLECTOR,ERNAKULAM.**

2. **THE SPECIAL TAHSILDAR (LA) NO.111,**
   KOCHI INTERNATIONAL AIRPORT,NEDUMBASSERY,
   NAYATHODU P.O,ERNAKULAM DISTRICT.

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

R1 & R2 BY GOVT. PLEADERSRI.SUDHEESH KUMAR
R3 BY SRI.KMV.PANDALAI,S.C

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

pk

WP(C).No.6770 of 2015 (U)

<u>APPENDIX</u>

PETITIONER'S EXHIBITS

EXT.P1:TRUE COPY OF THE NOTICE DTD 25/2/2015.

EXT.P2:TRUE COPY OF THE NOTICE DTD 25/2/2015.

EXT.P3:TRUE COPY OF THE NOTICE DTD 25/2/2015.

RESPONDENT'S EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.6770 of 2015 ()

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Dated this the 4th 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/04/03/