IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 6TH DAY OF MARCH 2015/15TH PHALGUNA, 1936

WP(C).No. 7126 of 2015 (M)

PETITIONER(S):
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1. SAFIA, AGED 48 YEARS,
   D/O.ABDUL RAHIMAN, AYYAMBRATH, PALLILAMKARA,
   HMT COLONY P.O., THRIKKAKKARA NORTH VILLAGE.

2. NABEESA, D/O.ABUDL RAHIMAN,
   AYYAMBRATH, PALLILAMKARA, HMT COLONY P.O.,
   THRIKKAKKARA NORTH VILLAGE.

3. KHADEEJA, D/O.ABDUL RAHIMAN,
   AYYAMBRATH, PALLILAMKARA, HMT COLONY P.O.,
   THRIKKAKKARA NORTH VILLAGE.

   BY ADV. SRI.T.H.ABDUL AZEEZ

RESPONDENT(S):
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1. THE DISTRICT COLLECTOR, ERNAKULAM,
   CIVIL STATION, KAKKANAD - 682 030.

2. SPECIAL TAHSILDAR (L.A.) NO.III,
   KOCHI INTERNATIONAL AIR PORT,
   NEDUMBASSERY, NAYATHODE P.O.,
   ERNAKULAM DISTRICT - 683 542.

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

   R1 & R2 BY GOVERNMENT PLEADER SRI.SHYSON P. MANGUZHA
   R3 BY ADV. SRI.KMV.PANDALAI, SC

   THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
   06-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 7126 of 2015 (M)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: TRUE COPY OF THE NOTICE U/S.9(3) DATED 07/11/2014 TO THE PETITIONERS ISSUED BY THE 2ND RESPONDENT.

EXHIBIT P2: TRUE COPY OF THE JUDGMENT DATED 11/06/2013 IN WPC.NO.14747 OF 2013 (P) OF THIS HONOURABLE COURT.

EXHIBIT P3: TRUE COPY OF THE JUDGMENT DATED 05/02/2015 IN WPC.NO.3622 OF 2015 (C) OF THIS HONOURABLE COURT.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 7126 of 2015 (M)

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Dated this the 6th 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/07/03/