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. 7167 of 2015 (U)

PETITIONER(S):

UMMER,
S/O.PAREED, AYYAMBRATH,
PALLILAMKARA, THRIKKAKKARA NORTH VILLAGE.

BY ADVS.SRI.T.H.ABDUL AZEEZ
K.P MAJEED

RESPONDENT(S) :

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

2. SPECIAL TAHSILDAR (L.A.) NO.III,
KOCHI INTERNATIONAL AIR PORT, NEDUMBASSERY
NAYATHODE P.O., ERNAKULAM DISTRICT-683542.

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 GOVT. 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:

Mn

...2/-

WP(C).No. 7167 of 2015 (U)

APPENDIX

PETITIONERS' EXHIBITS :

EXT.P1: **TRUE COPY OF THE NOTICE U/S. 9(B) DATED 30/10/2014 TO THE PETITIONER ISSUED BY THE 2ND RESPONDENT.**

EXT.P2: **TRUE COPY OF THE JUDGMENT DATED 11.6.2013 IN W.P.(C) NO.14747 OF 2013 (P) OF THIS HONOURABLE COURT.**

EXT.P3: **TRUE COPY OF THE JUDGMENT DATED 5.2.2015 IN W.P(C) NO.3622 OF 2015(C) OF THIS HONOURABLE COURT.**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.7167 of 2015 (U)

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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/