IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF MARCH 2015/20TH PHALGUNA, 1936

WP(C).No. 7721 of 2015 (M)

PETITIONER(S):

VANAJA BHASKARAN,
W/O.PRABHAKARAN, PIPEFIELD,
NORTH JANATHA ROAD,
PALARIVATTOM KARA, EDAPPALLY SOUTH VILLAGE,
PALARIVATTOM P.O., PIN-682 025.

BY ADVS.SMT.SREEKALA KRISHNADAS
SMT.N.U.DEEPA.

RESPONDENT(S):

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1. THE DISTRICT COLLECTOR,ERNAKULAM,
CIVIL STATION, KAKKANAD-682 030.

2. THE SPECIAL TAHSILDAR,
L.A.NO.III, KOCHI INTERNATIONAL AIRPORT,
NEDUMBASSERY,
NAYATHODE P.O., ERNAKULAM-683 572.

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

BY SRI.K.M.V.PANDALAI, S.C.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rvs.

APPENDIX

PETITIONER(S)' EXHIBITS :

EXT.P1. **TRUE COPY OF THE RECEIPT CONFIRMING THE RECEIPT OF THE ORIGINAL DOCUMENTS ISSUED BY THE 2ND RESPONDENT DATED 25/1/2015.**

EXT.P2. **TRUE COPY OF THE NOTICE DATED 25/2/2015 ISSUED BY THE 2ND RESPONDENT.**

EXT.P3. **TRUE COPY OF THE JUDGMENT DATED 11/6/2013 IN WPC NO.14747/2013 PASSED BY THIS HONOURABLE COURT.**

EXT.P4. **TRUE COPY OF THE JUDGMENT DATED 20/12/2014 IN WPC NO.34975/2014 PASSED BY THIS COURT.**

RESPONDENT(S)' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.7721 of 2015 (M)

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Dated this the 11th 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/12/03/

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