IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 26TH DAY OF MARCH 2015/5TH CHAITHRA, 1937

WP(C).No. 8727 of 2015 (M)

PETITIONER:

V.B.UMMER, AGED 51 YEARS,
S/O. HASSAN BAVAN, VELLOORKKODATH,
H.M.T COLOY P.O, KALAMASSERY,
THRIKKAKAKARA NORTH VILLAGE,
REPRESENTED BY HIS WIFE AND POWER
OF ATTORNEY HOLDER, MRS. ABIDA UMMER,
W/O. UMMER, VELLOORKKODATH, H.M.T COLOY P.O,
KALAMASSERY, THRIKKAKAKARA NORTH VILLAGE.

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

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

2. **SPECIAL TAHSILDAR (LA) NO. III,**
   KOCHI INTERNATIONAL AIR PORT, NEDUMBASSERY,
   NAYATHODE P.O., ERNAKULAM DISTRICT - 683 572.

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 SMT.SOBHA ANNAMMA EAPEN
R3 BY SRI.K.M.V.PANDALI, INCOME TAX DEPARTMENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

mbr/

WP(C).No. 8727 of 2015 (M)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: **TRUE COPY OF THE NOTICE U/S. 9 (3) DATED 30/10/2014 TO THE PETITIONER ISSUED BY THE 2ND RESPONDENT.**

EXT.P2: **TRUE COPY OF THE JUDGEMENT DATED 11/06/2013 IN WPC NO. 14717 OF 2013 (P) OF THIS HONOURABLE COURT.**

EXGT.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.A. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C). No. 8727 of 2015

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Dated this the 26th 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 their favour by a judgment of this Court in WP(C) No.560 of 2014. Accordingly, the present writ petition is allowed 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

das