IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 24TH DAY OF MARCH 2015/3RD CHAITHRA, 1937

WP(C).NO. 9306 OF 2015 (K)

PETITIONER(S):
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1. PAREED PILLAI, S/O. ABDUL KHADER,
IYYATH, VADAKODE KARA, KANAYANNOOR THALUK,
ERNAKULAM DISTRICT.

2. ATTABEEVI, D/O. POOKKOYA THANGAL,
KALLUMKAL, KAKKANADU KARA,
VAZHAKKALA VILLAGE, KANAYANNOOR THALUK,
ERNAKULAM DISTRICT.

3. PATHUMMA @ FATHIMA, W/O. LATE SEETHY,
PULUKUZHI CHANAYIL, KAKKANAD KARA,
VAZHAKKALA VILLAGE, KANAYANNOOR THALUK,
ERNAKULAM DISTRICT, REPRESENTED BY HER POWER
OF ATTORNEY NADHARSHAH P.S. , S/O. LATE SEETHY,
PULUKUZHI CHANAYIL, KAKKANAD KARA,
VAZHAKKALA VILLAGE, KANAYANNOOR THALUK,
ERNAKULAM DISTRICT.

4. NOUSHAD, S/O. LATE SEETHY,
PULUKUZHI CHANAYIL, LAKKANAD KARA,
VAZHAKKALA VILLAGE, KANAYANNOOR THALUK,
ERNAKULAM DISTRICT, REPRESENTED BY HIS
POWER OF ATTORNEY NDHARSHAH P.S,
S/O. LATE SEETHY, PULUKUZHI CHANAYIL,
KAKKANAD KARA, VAZHAKKALA VILLAGE,
KANAYANNOOR THALUK, ERNAKULAM DISTRICT.

5. RAMLU, D/O. LATE SEETHY,
PULUKUZHI CHANAYIL, KAKKANAD KARA,
VAZHAKKALA VILLAGE, KANAYANNOOR THALUK,
ERNAKULAM DISTRICT, REPRESENTED BY HIS POWER
OF ATTORNEY NADHARSHAH P.S., S/O. LATE SEETHY,
PULUKUZHI CHANAYIL, KAKKANAD KARA,
VAZHAKKALA VILLAGE, KANAYANNOOR TALUK,
ERNAKULAM DISTRICT.

6. NADHARSHAH P.S., S/O. LATE SEETHY,
PULUKUZHI CHANAYIL, KAKKANAD KARA,
VAZHAKKALA VILLAGE, KANAYANNOOR THALUK,
ERNAKULAM DISTRICT.

7. SAUDA, S/O. LATE SEETHY,
PULUKUZHI CHANAYIL, KAKKANAD KARA,
VAZHAKKALA VILLAGE, KANAYANNOOR THALUK,
ERNAKULAM DISTRICT, REPRESENTED BY HER
POWER OF ATTORNEY NADHARSHAH P.S.,
S/O. LATE SEETHY, PULUKUZHI CHANAYIL,
KAKKANAD KARA, VAZHAKKALA VILLAGE,
KANAYANNOOR THALUK, ERNAKULAM DISTRICT.

8. NIJAS, PULUKUZHI CHANAYIL,
KAKKANAD KARA, VAZHAKKALA VILLAGE,
KANAYANNOOR THALUK, ERNAKULAM DISTRICT,
REPRESENTED BY HIS POWER OF ATTORNEY NADHARSHAH P.S.,
S/O. LATE SEETHY, PULUKUZHI CHANAYIL, KAKKANAD KARA,
VAZHAKKALA VILLAGE, KANAYANNOOR THALUK,
ERNAKULAM DISTRICT.

BY ADVS.SRI.R.SURAJ KUMAR,
SRI.SUNIL J.CHAKKALACKAL.

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

2. THE SPECIAL TAHSILDHAR (LA),
NO.111, KOCHI INTERNATIONAL AIRPORT,
NEDUMBASSERY, NAYATHODU P.O.,
ERNAKULAM DISTRICT - 683 572.

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

R1 & R2 BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.
R3 BY ADV. SRI.K.M.V.PANDALAI, SC.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rs.

WP(C).NO. 9306 OF 2015 (K)

APPENDIX

PETITIONER'S EXHIBITS:-

P1 - TRUE COPY OF THE NOTICE DATED 12.03.2015 ISSUED TO THE PETITIONER.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C). No. 9306 of 2015

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Dated this the 24th day of March, 2015

JUDGMENT

The petitioners in the writ petition seek 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 petitioners 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 petitioners. 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