IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 25TH DAY OF MARCH 2015/4TH CHAITHRA, 1937

WP(C).No. 9547 of 2015 (P)

PETITIONER(S):

LAL SAMUEL, S/O.SAMUEL,
AGED 53 YEARS, AGNES COTTAGE,
BEACH SOUTH WARD, KOLLAM WEST,
PRESENTLY RESIDING IN VILAYIL KIZHAKKATIL,
MATHILIL, KOLLAM DISTRICT.

BY ADVS.SRI.KRISHNA PRASAD. S.,
SRI.B.SIBI,
SRI.NOBEL RAJU.

RESPONDENT(S):
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1. THE DISTRICT COLLECTOR,
   CIVIL STATION, KOLLAM DISTRICT-691 013.

2. THE SPECIAL TAHSILDAR,
   LAND ACQUISITION NO.1, KOLLAM-691 013.

3. THE JOINT COMMISSIONER OF INCOME TAX,
   AYAKAR BHAVAN, NEAR KARBELA JUNCTION,
   RAILWAY STATION ROAD, KOLLAM-691 002.

4. THE EXECUTIVE ENGINEER,
   PWD ROAD DIVISION, BEACH ROAD,
   KOLLAM-691 013.

BY GOVT. PLEADER SRI.SHYSON P.MANGUZHA.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rs.

WP(C).No. 9547 of 2015 (P)

APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1 COPY OF THE CONSENT LETTER EXECUTED AND SIGNED BY THE PETITIONER DATED 27/12/2013.

EXT.P2 COPY OF THE FORM NO.10(B) DATED 30/12/2014 ISSUED BY THE 2ND RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.9547 of 2015 (P)

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Dated this the 25th 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/27/03/