IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 7TH DAY OF APRIL 2015/17TH CHAITHRA, 1937

WP(C).No. 9655 of 2015 (F)

PETITIONER(S):

P. GOPAKUMARAN NAIR, AGED 77 YEARS,
S/O.PAPPU PILLAI, RESIDING AT 'KAMALALAYAM',
5TH AVENUE, KALOOR (PO), KOCHI-682 017,
(FORMER ADDRESS: VARUVILAKATHU VEEDU,
NEMOM (PO), THIRUVANANTHAPURAM- 695 020).

BY ADVS.SRI.RAM MOHAN.G.,
SRI.GOVIND PADMANAABHAN.

RESPONDENT(S):
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1. THE DISTRICT COLLECTOR,
COLLECTORATE, CIVIL STATION,
KODAPPANAKKUNNU, THIRUVANANTHAPURAM - 695 004.

2. SPECIAL TAHSILDAR LA (NH),
LAND ACQUISITION OFFICER,
OFFICE OF THE SPECIAL TAHSILDAR LA (NH), PMG,
THIRUVANANTHAPURAM-695 001.

3. COMMISSIONER OF INCOME TAX (TDS),
OFFICE OF THE COMMISSIONER OF INCOME TAX,
KAWDIAR, THIRUVANANTHAPURAM - 695 003.

R1 & R2 BY GOVT. PLEADER SRI.SHYSON P.MANGUZHA.
R3 BY ADV. SRI.K.M.V.PANDALAI, SC.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rs.

WP(C).No. 9655 of 2015 (F)

APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1 - **A TRUE COPY OF THE NOTICE DATED 24-04-2013 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONERS UNDER SECTION 9(3) OF THE LAND ACQUISITION ACT.**

EXT.P2 - **A TRUE COPY OF THE JUDGMENT IN WP(C).NO.4209/2014 DATED 03-06-2014 OF THIS HONOURABLE COURT.**

RESPONDENT'S EXHIBITS:- **NIL.**

//TRUE COPY//

P.A. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.9655 of 2015 (F)

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Dated this the 7th day of April, 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/07/04/