IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 30TH DAY OF MARCH 2015/9TH CHAITHRA, 1937

WP(C).No. 10278 of 2015 (H)

PETITIONER(S):
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1. ABDUL LATHEEF, AGED 48 YEARS
S/O. KUNJU MUHAMMED
CHALACKAPARAMBIL, PERINGAZHA KARA
HMT COLONY PO, KALAMASSERY
ERNAKULAM DISTRICT

2. ALI, S/O. SAIDU, VELUTHEDATH
VADACODU KARA, HMT COLONY PO
KALAMASSERY, ERNAKULAM DISTRICT

3. LAILA, /O. ALI, VELUTHEDATH
VADACODU KARA, HMT COLONY PO
KALAMASERY, ERNAKULAM DISTRICT

4. SULAIKA, W/O. MUHAMMED, MANNOPPILLIL HOUSE
NJALAKAM KARA, HMT COLONY PO
KALAMASSERY, ERNAKULAM DISTRICT

5. HAMEED, S/O. MUHAMMED,
MANNOOPPILLIL HOUSE, NJALAKAM KARA
HMT COLONY PO, KALAMASSERY
ERNAKULAM DISTRICT

6. SHERIEF, S/O. MUHAMMED
MANNOOPPILLIL HOSE, NJALAKAM KARA
HMT COLONY PO, KALAMASSERY
ERNAKULAM, DISTRICT

7. ASHRAF, S/O. MUHAMMED
MANNOOPPILLIL HOUSE, NJALAKAM KARA
HMT COLONY PO, KALAMASSERY
ERNAKULAM DISTRICT

8. JAMEELA, D/O. MUHAMMED
MANNOOPPILLIL HOUSE,
NJALAKAM KARA, HMT COLONY PO
KALAMASSERY, ERNAKULAM DISTRICT

9. RAMLATH, D/O. MUHAMMED
MANNOOPPILLIL HOUSEM
NJALAKAM KARA, HMT COLONY PO
KALAMASSERY, ERNAKULAM DISTRICT

10 FATHIMA, D/O. MUHAMMED,
MANNOOPPILLIL HOUSE,
NJALAKAM KARA, HMT COLONY PO
KALAMASSERY, ERNAKULAM DISTRICT

BY ADVS.SRI.R.SURAJ KUMAR
SRI.SUNIL J.CHAKKALACKAL
SMT.V.BEENA
SMT.V.DEEPA

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

2. THE SPECIAL TAHSILDAR (LA) NO.111
KOCHI INTERNATIONAL AIRPORT,
NEDUMBASSERY, NAYATHODU PO
ERNAKULAM DISTRICT

3. THE COMMISSIONER OF INCOME TAX (TDS)
OFFICE OF THE COMMISSIONER OF INCOME TAX
CR BUILDINGS, IS PRESS ROAD, KOCHI - 682 018

R BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT
R BY GOVERNMENT PLEADER, SMT. SOBHA ANNAMMA EAPPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO.10278 OF 2015 (H)

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1	**TRUE COPY OF THE NOTICE DATED 25.03.2015 ISSUED TO THE 1ST PETITIONER.**
EXHIBIT P2	**TRUE COPY OF THE NOTICE DATED 25.03.2015 ISSUED TO THE PETITIONERS 2 AND 3**
EXHIBIT P3	**TRUE COPY OF THE NOTICE DATED 25.03.2015 ISSUED TO THE 4TH PETITIONER.**
EXHIBIT P4	**TRUE COPY OF YET ANOTHER NOTICE PERTAINING TO A DIFFERENT PROPERTY, DATED 25.03.2015 ISSUED TO THE 4TH PETITIONER./**
EXHIBIT P5	**TRUE COPY OF THE NOTICE DATED 25.03.2015 ISSUED TO THE 4 TO 10.**

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

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C). No. 10278 of 2015

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Dated this the 30th 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 W.P.(C) No.5607/2014. 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