IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 31ST DAY OF MARCH 2015/10TH CHAITHRA, 1937

WP(C).No. 10558 of 2015 (T)

PETITIONER :

IBRAHIM,
AGED 45, S/O. ALIYAR
MEENATHARACKAL HOUSE
PALLILAMKARA
H.M.T. COLONY
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 – 682 030.

2. **THE SPECIAL THAHSILDAR (L.A.)**
   NO. III, KOCHI INTERNATIONAL AIRPORT
   NEDUMBASSERY, NAYATHODU P.O.,
   ERNAKULAM DISTRICT- 682 030.

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. K.T. LILLY
R3 BY ADV. SRI.K.M.V.PANDALAI, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Mn

WP(C).No. 10558 of 2015 (T)

APPENDIX

PETITIONER'S EXHIBITS :

EXT.P1 : COPY OF THE NOTICE DATED 25.3.2015 ISSUED TO THE PETITIONER.

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.10558 of 2015 (T)

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Dated this the 31st 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/01/04/