IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 1ST DAY OF APRIL 2015/11TH CHAITHRA, 1937

WP(C).No. 10632 of 2015 (D)

PETITIONER(S):

PATHU, AGED 65 YEARS,
W/O.MUHAMMED, PUTTUNGAL,
VADACODU KARA, H.M.T.COLONY,
ERNAKULAM DISTRICT.

BY ADVS.SRI.R.SURAJ KUMAR
SMT.V.BEENA
SMT.V.DEEPA

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

2.TEH SPECIAL THAHASILDAR (LA)
NO.111, KOCHI INTERNATIONAL AIRPORT,
NEDUMBASSERY, NAYATHODU P.O.,
ERNAKULAM DISTRICT.

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

R BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C).NO.10632/2015

APPENDIX

PETITIONER'S EXHIBITS:

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

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10632 OF 2015 (D)

Dated this the 1st day of April, 2015

J U D G M E N T

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 rights 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 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 petitioner. It is made clear however that the deduction under Section 194 IA, wherever applicable, can be effected by the revenue authorities.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp