IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 27TH DAY OF JULY 2015/5TH SRAVANA, 1937

WP(C).No. 11506 of 2015 (K)

PETITIONER(S):

MRS.VALLISELVAM, AGED 35 YEARS,
W/O.PONNAYYA, JNANAMMAKATTALAYIL IKYANAGAR,
SOOCHIKKARANMUKKU, VALIYAKADA CHERI, KOLLAM WEST,
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 TAHASILDAR,**
   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.

R3 BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT
R1, R2 & R3 BY GOVERNMENT PLEADER SMT.M.T.SHEEBA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 11506 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P.1: A TRUE COPY THE CONSENT LETTER EXECUTED AND SINGED BY THE PETITIONER DATED 19.1.2015.

EXHIBIT P.2: A TRUE COPY OF FORM NO.10(B) DATED 30.12.2014 ISSUED BY THE 2ND RESPONDENT

RESPONDENT(S)' EXHIBITS:
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NIL

//TRUE COPY//

P.S.TO JUDGE

Ms**v/**

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 11506 of 2015

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Dated this the 27th day of July, 2015

J U D G M E N T

The petitioner's land has been acquired for the purpose of development of Mulakkada-Vady road. Petitioner has approached this Court seeking a direction against respondents not to deduct tax at source for the compensation awarded. It appears that tax already been deducted. If that be so, following directions are issued:

(i) If the tax already been deduced and credited to the account of Government of India, the remedy of the petitioner is to file a return before the jurisdictional IT claiming refund. If any such application is filed, it shall be considered in accordance with law, without delay.

(ii) If the amount has not been already credited in the account of Government of India, necessarily the amount shall be released to the petitioner, however subject to decision as to the taxability of the amount in accordance with law.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.

Pn