IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

FRIDAY, THE 17TH DAY OF APRIL 2015/27TH CHAITHRA, 1937

WP(C).No. 12621 of 2015 (C)

PETITIONERS:

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1. DR.JOHN THOMAS, AGED 55 YEARS,
   S/O.P.J.THOMAS, CHEMPANAL HOUSE,
   KAKKANADU KARA, VAZHAKKALA VILLAGE,
   ERNAKULAM DISTRICT.

2. DR.ROSAMMA VARGHESE, W/O.DR.JOHN THOMAS,
   CHEMPANAL HOUSE, KAKKANADU KARA,
   VAZHAKKALA VILLAGE, ERNAKULAM DISTRICT.

3. REUBEN THOMAS, S/O.DR.JOHN THOMAS,
   CHEMPANAL HOUSE, KAKKANADU KARA,
   VAZHAKKALA VILLAGE, ERNAKULAM DISTRICT.

   BY ADV. SRI.R.SURAJ KUMAR

RESPONDENTS:

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1. THE DISTRICT COLLECTOR,
   ERNAKULAM.

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

3. THECOMMISSIONER OF INCOME TAX(TDS),
   OFFICE OF THE COMMISSIONER OF INCOME TAX
   C.R.BUILDINGS, I.S.PRESS ROAD, KOCHI-682018.

   BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT
   BY GOVERNMENT PLEADER SMT. C.K. SHERIN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 12621 of 2015 (C)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1 TRUE COPY OF THE NOTICE DATED 07.04.2015

EXT.P2 TRUE COPY OF THE NOTICE DATED 07.04.2015 IN RESPECT TO THE AWARD NO.52/15

EXT.P3 TRUE COPY OF THE NOTICE DATED 07.04.2015 ISSUED BY THE PETITIONERS IN RESPECT TO THE AWARD NO.56/2015

EXT.P4 JUDGMENT DATED 30.03.2015 IN WP(C)10278/2015 ON THE FILE OF THIS HON'BLE COURT.

RESPONDENT(S)' EXHIBITS : NIL

/TRUE COPY/

P.A. TO JUDGE.

DAMA SESHADRI NAIDU, J

WP(C) NO. 12621 OF 2015

Dated this the 17th day of April, 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 WP(C) No. 5607/2014.

2. 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 however made clear that the deduction under Section 194 LA, wherever applicable, can be effected by the revenue authorities.

DAMA SESHADRI NAIDU
JUDGE

ncd