IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE C.T.RAVIKUMAR

TUESDAY, THE 21ST DAY OF APRIL 2015/1ST VAISAKHA, 1937

WP(C).No. 12676 of 2015 (H)

PETITIONER(S):
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1. MANAF, AGED 46 YEARS
   S/O.ABOOBECKER, MANAKKAT HOUSE, NJALAKAM KARA KARA
   THRIKKAKKARA VILLAGE, ERNAKULAM DISTRICT.

2. ABDULLAKUTTY, AGED 45 YEARS
   S/O.AHAMMED, KARAKKUNNIL HOUSE, PALLILAM KARA
   THRIKKAKKARA VILLAGE, ERNAKULAM DISTRICT.

3. ABDUL KAREEM @ ABDU,
   S/O.EBRAHIM, CHENAMPILLY HOUSE, PERINGAZHA KARA
   THRIKKAKKARA VILLAGE, ERNAKULAM DISTRICT.

4. MINI THOMAS, AGED 41 YEARS
   W/O.THOMAS JESUDAS JOSEPH, FLAT NO.8, SYARIKA LINE
   ABAD KASA BLANKA APARTMENT, VAZHAKKALA DESOM
   KAKKANADU WEST PO
   FROM CHANDANASSERY HOUSE AT NASARETH
   RAMESWARAM VILLAGE, MOOLAMKUZHY DESOM.

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

RESPONDENT(S):
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1. THE DISTRICT COLLECTOR, ERNAKULAM-682030

2. THE SPECIAL THAHSILDAR (LA),
   NO.111, KOCHI INTERNATIONAL AIRPORT, NEDUMBASSERY
   NAYATHODU PO, ERNAKULAM DISTRICT-682030

3. THE COMMISSIONER OF INCOME TAX (TDS),
   OFFICE OF THE COMMISSIONER OF INCOME TAX
   CR BUILDINGS, IS PRESS ROAD, KOCHI-682018.

BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT
R2 BY GOVERNMENT PLEADER SRI.T.R. RAJESH

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 12676 of 2015 (H)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT P1 : TRUE COPY OF THE NOTICE DATED 10-04-2015 ISSUED TO PETITIONERS 1 AND 2.

EXT P2 : TRUE COPY OF THE NOTICE DATED 7-4-2015 ISSUED TO THE 3RD PETITIONER.

EXT P3 : TRUE COPY OF THE NOTICE DATED 7-4-2015 ISSUED TO THE 4TH PETITIONER.

EXT P4 : JUDGMENT DATED 4-3-2015 IN WPC.NO.6770/2015 ON THE FILE OF THIS HON'BLE COURT.

RESPONDENT(S)' EXHIBITS: NIL.

//TRUE COPY//

P.A. TO JUDGE.

dlk

C.T.RAVIKUMAR, J

W.P.(C) No. 12676 of 2015

Dated this the 21st day of April, 2015

JUDGMENT

The properties comprised in different survey numbers having different extents were purchased on negotiation from the petitioners by the Government. The petitioners have come up with this writ petition seeking a direction to respondents not to deduct tax at source in terms of the provisions under section 194 LA of the Income Tax Act (for short the 'I.T. Act') while making payments of compensation due to them in respect of the properties purchased from each of them. Evidently, the right of the petitioners to receive compensation amount without any deduction at source is governed by the provisions under section 194 LA of the I T Act. The learned counsel for the petitioners submit that in such circumstances, this writ petition may be disposed in the light of Ext.P4 judgment passed by this Court in similar circumstances. The learned counsel appearing for the third respondent submitted that this writ petition can be disposed of in the light of Ext.P4.

2. Having learned the learned counsel for the

petitioners, the learned counsel appearing for the third respondent and also the learned Government Pleader this writ petition is disposed of with a direction to the revenue authorities not to deduct any tax at source under section 194 LA of the I.T.Act from the compensation payable to each of the petitioners at source under section 194 LA of the I.T.Act as it falls within the ceiling limit. However, it is made clear that this judgment will not stand in the way of collection of tax at source by revenue authorities, wherever it is applicable in accordance with law.

Sd/-

C.T.RAVIKUMAR,JUDGE.

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