IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 9TH DAY OF JUNE 2015/19TH JYAISHTA, 1937

WP(C).No. 17209 of 2015 (A)

PETITIONER :

A.K.HAFEEZ, AGED 60 YEARS,
S/O AHAMMED KABEER, SAFIRE,
KOTTAKKAKAM WARD, KOLLAM WEST VILLAGE, PRESIDENT,
VALIYAPALLI MUSLIM JAMA -ATH, JONAKAPPURAM, KOLLAM.

BY ADV. SRI.SAJU J PANICKER

RESPONDENT(S):

----

1. THE DISTRICT COLLECTOR, KOLLAM. PIN-686 001

2. THE SPECIAL TAHSILDAR,
   LAND ACQUISITION NO.1, KOLLAM-680 001

3. THE JOINT COMMISSIONER OF INCOME TAX,
   AYAKAR BHAVAN, NEAR KARBELA JUNCTION,
   RAILWAY STATION ROAD, KOLLAM-686 001

4. THE EXECUTIVE ENGINEER,
   P W D ROADS DIVISION,BEACH ROAD, KOLLAM-686 001

R1,R2 & R4 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN
R3 BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

sts

WP(C).No. 17209 of 2015 (A)
--

<u>APPENDIX</u>

PETITIONER(S)' EXHIBITS

EXT.P1	**THE TRUE COPY OF THE NOTICE NO. A3-1000/2010 ISSUED BY THE 2ND RESPONDENT**
EXT.P2	**THE TRUE COPY OF THE LETTER DATED 29/11/13 ISSUED BY THE1ST RESPONDENT**
EXT.P3	**THE TRUE COPY OF THE CONSENT AGREEMENT DATED 18/12/13 EXECUTED BY THE PETITIONER IN FAVOUR OF THE DISTRICT LEVEL PURCHASING COMMITTEE**
EXT.P4	**THE TRUE COPY OF THE JUDGMENT IN WPC.NO. 9547/2015**

RESPONDENT(S)' EXHIBITS: **NIL**
--

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17209 of 2015

Dated this the 9th day of June, 2015

J U D G M E N T

The petitioner is the owner of property in Re.Sy.No.70/1 which was acquired for the development of Mulakkada-Vaddy Junction road. The petitioner approached this Court seeking to restrain respondents from making deduction under Section 194 LA of the Income Tax Act, while making payment of compensation due to them.

2. Considering the fact that, the issue is covered by the decision of this Court in W.P.(C).No.9547/2015, I am of the view that, the petitioner is entitled to succeed.

3. Accordingly, the revenue authorities shall not deduct any tax under Section 194 LA from the compensation amount payable to the petitioner. It is made clear that, wherever the deduction is otherwise applicable under 194 LA, this judgment will not stand in the way of deducting the same.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV