IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 10TH DAY OF SEPTEMBER 2015/19TH BHADRA, 1937

WP(C).No. 27376 of 2015 (V)

PETITIONER(S):
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1. ABBAS,S/O.UMMER, PARAKADAN, NELLIKKAKATHUKUZHY HOUSE, PERINGAZHA KARA, H.M.T. COLONY.P.O., KANAYANNUR THALUK, ERNAKULAM.

2. MOIDEEN, S/O.UMMER, NELLIKKAKATHUKUZHY HOUSE, PERINGAZHA KARA, H.M.T. COLONY.P.O., KANAYANNUR THALUK, ERNAKULAM.

3. SHAMSUDHEEN, S/O.UMMER, NELLIKKAKATHUKUZHY HOUSE, PERINGAZHA KARA, H.M.T. COLONY.P.O., KANAYANNUR THALUK, ERNAKULAM, REPRESENTED BY HIS POWER OF ATTORNEY HOLDER, ABBAS, S/O.UMMER, PARAKADAN, NELLIKKAKATHUKUZHY HOUSE, PERINGAZHA KARA, H.M.T. COLONY.P.O., KANAYANNUR THALUK, ERNAKULAM.

4. SHERIFA, D/O.UMMER, NELLIKKAKATHUKUZHY HOUSE, PERINGAZHA KARA, H.M.T. COLONY.P.O., KANAYANNUR THALUK, ERNAKULAM.

5. ASSAINAR, S/O.UMMER, NELLIKKAKATHUKUZHY HOUSE, PERINGAZHA KARA, H.M.T. COLONY.P.O., KANAYANNUR THALUK, ERNAKULAM.

6. ABDUL AZEEZ, S/O.UMMER, NELLIKKAKATHUKUZHY HOUSE, PERINGAZHA KARA, H.M.T. COLONY.P.O., KANAYANNUR THALUK, ERNAKULAM.

7. YOUSUF, S/O.UMMER, NELLIKKAKATHUKUZHY HOUSE, PERINGAZHA KARA, H.M.T. COLONY.P.O., KANAYANNUR THALUK, ERNAKULAM, REPRESENTED BY HIS POWER OF ATTORNEY HOLDER, ABBAS, S/O.UMMER, PARAKADAN, NELLIKKAKATHUKUZHY HOUSE, PERINGAZHA KARA, H.M.T. COLONY.P.O., KANAYANNUR THALUK, ERNAKULAM.

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

WP(C).NO.27376/2015

RESPONDENT(S):
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1. THE DISTRICT COLLECTOR,
   ERNAKULAM-680 031

2. THE SPECIAL THAHASILDAR (LA), NO.111,
   KOCHI INTERNATIONAL AIRPORT, NEDUMBASSERY,
   NAYATHODU.P.O., ERNAKULAM DISTRICT-682 026

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

R1 & R2 BY GOVERNMENT PLEADER SRI.LIJU V. STEPHEN
R3 BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

sts

WP(C).NO.27376/2015

APPENDIX

PETITIONER'S EXHIBITS:

P1 COPY OF THE NOTICE DATED 07/09/2015 ISSUED TO THE PETITIONERS.

P2 COPY OF THE NOTICE DATED 07/09/2015 ISSUED TO THE 1ST PETITIONER.

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.27376 OF 2015

Dated this the 10th day of September, 2015

J U D G M E N T

The challenge in this writ petition is against the action of the respondents in deducting tax at source, under Section 194(LA) of the Income Tax Act, on the amounts payable to the petitioners towards compensation under the Land Acquisition Act. The issue with regard to the entitlement of the persons, similarly situated as the petitioners, to receive the compensation amount without any deduction there from under Section 194 LA of the Income Tax Act, has already been decided in their favour by the Judgment dated 03.06.2014 in W.P(C) 4209/2014 and connected cases. The petitioners herein shall also be entitled to the benefit of the said judgment. The writ petition is thus allowed following the judgment referred to above.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns