IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 11TH DAY OF SEPTEMBER 2015/20TH BHADRA, 1937

WP(C).No. 27439 of 2015 (D)

PETITIONER(S):

T.T.THOMAS,
S/O. KURUVILA THOMAS, THATHAMPALLIL HOUSE,
VAZHOOR KARA, VAZHOOR VILLAGE, CHANGANASSERY THALUK,
KOTTAYAM DISTRICT,
REPRESENTED BY HIS POWER-OF-ATTORNEY HOLDER BINU THOMAS,
AGED 41, S/O. THOMAS KUTTY, THALAKKULATHU HOUSE,
THRIKKAKKARA.P.O., VAZHAKKALA VILLAGE,
KANAYANNUR THALUK, ERNAKULAM DISTRICT.

BY ADVS.SRI.R.SURAJ KUMAR
SRI.SUNIL J.CHAKKALACKAL
SMT.V.BEENA
SMT.V.DEEPA

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

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

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

R1 BY GOVERNMENT PLEADER SRI.LIJU V.STEPHEN
R2 & 3 BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

WP(C).No. 27439 of 2015 (D)
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APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1. **TRUE COPY OF THE NOTICE DATED 07-04-2015.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No.27439 of 2015

Dated this the 11th day of September, 2015

<u>JUDGMENT</u>

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 petitioner towards compensation under the Land Acquisition Act. The issue with regard to the entitlement of the persons, similarly situated as the petitioner, 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 petitioner herein shall also be entitled to the benefit of the said judgment. The writ petition is thus allowed following the judgment referred to above.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

rsr