IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 28TH DAY OF OCTOBER 2015/6TH KARTHIKA, 1937

WP(C).No. 29064 of 2015 (G)

PETITIONER(S):

PUSHPAKUMARI, AGED 43 YEARS,
D/O.RUGMINI KUNJAMMA, JAMMADI BHAVANAM,
RESIDING AT KAIPADAPPARAMBIL, PERINGAZHA KARA,
H.M.T. P.O., KALAMASSERY, ERNAKULAM DISTRICT.

BY ADVS.SRI.V.B.NARAYANAN
SRI.M.P.HARIKUMARAN PILLAI
SRI.C.SIVADAS

RESPONDENT(S):
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1. THE DISTRICT COLLECTOR, COLLECTORATE,
CIVIL STATION, KAKKANAD, ERNAKULAM-682 030.

2. THE SPECIAL TAHSILDAR (LAND ACQUISITION),
NO.III, K.I.A., NEDUMBASSERY, ERNAKULAM.

3. KERALA ROAD AND BRIDGE CORPORATION LTD.,
REPRESENTED BY SECRETARY, PALARIVATTOM,
ERNAKULAM - 682 025.

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

R1 & R2 BY GOVERNMENT PLEADER SMT.LILLY K.T.
R4 BY ADVS. SRI.K.M.V.PANDALAI, SC
SRI.M.VIJAYA KUMAR, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
28-10-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 29064 of 2015 (G)
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APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: TRUE COPY OF THE CONSENT LETTER DTD.15.7.2015 IN THE NAME OF PETITIONER.

EXT.P2: TRUE COPY OF THE NOTICE UNDER S.4(1) DTD.11.11.2013.

EXT.P3: TRUE COPY OF THE 10(A) AGREEMENT DTD.3.8.2015 EXECUTED BETWEEN PETITIONER AND 1ST RESPONDENT.

EXT.P4: TRUE COPY OF THE AWARD PASSED BY 2ND RESPONDENT.

EXT.P5: TRUE COPY OF THE NOTICE DTD.15.9.2015.

EXT.P6: TRUE COPY OF THE JUDGMENT IN WP(C) NO.14914/2014.

EXT.P7: TRUE COPY OF THE ORDER IN WP(C) NO.35219/2014.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Ms**v/**

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 29064 of 2015

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Dated this the 28th day of October 2015

JUDGMENT

The petitioner in the writ petition seeks 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 her in respect of the lands acquired by the respondents. The right of the petitioner 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 her favour by a judgment of this Court in W.P.(C) No.5607/2014. 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 petitioner. It is made clear however that the deduction under Section 194 LA, wherever applicable, can be effected by the revenue authorities.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/