IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 20TH DAY OF OCTOBER 2015/28TH ASWINA, 1937

WP(C).No. 32068 of 2015 (G)

PETITIONER(S):

PATHUMMA, AGED 63 YEARS,
W/O.KUNJUMUHAMMED,
RESIDING AT MOLATH 2 MUKALATHUPARAMBIL,
VADACODU KARA, H.M.T.COLONY P.O., KALAMASSERY,
ERNAKULAM DISTRICT.

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

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

2. **THE SPECIAL THAHASILDAR (LA), NO.111,**
   KOCHI INTERNATIONAL AIRPORT, NEDUMBBASSERY,
   NAYATHODU P.O., ERNAKULAM DISTRICT-682030.

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

R1 & 2 BY GOVERNMENT PLEADER SMT.LILLY K.T.
R3 BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20-10-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

WP(C).No. 32068 of 2015 (G)
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APPENDIX

PETITIONERS' EXHIBITS

P1: **COPY OF NOTICE DATED 16/10/2015 ISSUED BY THE R2**

RESPONDENTS' EXHIBIT

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C). No. 32068 of 2015

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Dated this the 20th 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 land 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 IA, wherever applicable, can be effected by the revenue authorities.

A.K.JAYASANKARAN NAMBIAR
JUDGE

das /21.10.15