

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 2ND DAY OF NOVEMBER 2015/11TH KARTHIKA, 1937

WP(C).No. 33305 of 2015 (K)

PETITIONER(S):

**BINOY JOHN CHERATH, AGED 34 YEARS,
S/O.C.P. JOHN, CHERATH HOUSE,
THRISSUR VILLAGE, THRISSUR TALUK,
THRISSUR.**

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

RESPONDENT(S):

- 1. THE DISTRICT COLLECTOR,
ERNAKULAM-682 030.**
- 2. THE SPECIAL TAHSILDAR (LA),
NO.111, KOCHI INTERNATIONAL AIRPORT,
NEDUMBASSERY, NAYATHODU P.O.,
ERNAKULAM DISTRICT-682 601.**
- 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 GOVT. PLEADER SMT.LILLY K.T.
R3 BY ADV. SRI.K.M.V.PANDALAI, SC.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 02-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

WP(C).No. 33305 of 2015 (K)

APPENDIX

PETITIONER'S EXHIBITS:-

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

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 33305 of 2015

Dated this the 2nd day of November 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 him 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 his 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/