IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 4TH DAY OF NOVEMBER 2015/13TH KARTHIKA, 1937

WP(C).No. 33556 of 2015 (T)

PETITIONER(S):
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1. SMT.B. SATHI, AGED 77 YEARS,
   W/O.LATE LAKSHMANAN PILLAI,
   SUDARSAN BUNGLOW, PALLITHOTTAM,
   KOLLAM WEST VILLAGE, KOLLAM.

2. PREETHI LAKSHMAN, D/O.B.SATHI,
   SUDARSAN BUNGLOW, PALLITHOTTAM,
   KOLLAM WEST VILLAGE, KOLLAM.

   BY ADV. SRI.SAJU J. PANICKER

RESPONDENT(S):
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1. STATE OF KERALA, REPRESENTED BY
   THE SECRETARY TO GOVERNMENT,
   REVENUE DEPARTMENT, GOVERNMENT SECRETARIAT,
   THIRUVANANTHAPURAM - 695 001.

2. THE DISTRICT COLLECTOR,
   KOLLAM, PIN - 691 001.

3. THE TAHASILDAR, LAND ACQUISITION NO.1,
   KOLLAM, PIN - 691 001.

4. THE SECRETARY TO GOVERNMENT,
   DEPARTMENT OF PORTS, GOVERNMENT SECRETARIAT,
   THIRUVANANTHAPURAM, PIN - 695 001.

5. THE DIRECTOR, DEPARTMENT OF PORTS,
   GOVERNMENT OF KERALA,
   THIRUVANANTHAPURAM, PIN - 695 001.

6. THE JOINT COMMISSIONER OF INCOME TAX,
   AYAKAR BHAVAN, NEAR KARBELA JUNCTION,
   RAILWAY STATION ROAD, KOLLAM.

   R1-R5 BY GOVERNMENT PLEADER SMT.LILLY K.T.
   R6 BY ADV. SRI.K.M.V. PANDALAI, INCOME TAX DEPARTMENT

   THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
   04-11-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 33556 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: THE TRUE COPY OF THE AGREEMENT DTD.2.8.2015 ENTERED INTO BETWEEN THE PETITIONERS AND 2ND AND 4TH RESPONDENT.

EXT.P2: THE TRUE COPY OF THE NOTICE DTD.14.9.2015 ISSUED TO PETITIONERS BY THE 3RD RESPONDENT.

RESPONDENT(S)' EXHIBITS:
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NIL

//TRUE COPY//

P.S.TO JUDGE

Ms**v/**

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.33556 of 2015

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Dated this the 4th day of November 2015

JUDGMENT

The petitioners in the writ petition seek 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 them in respect of the lands acquired by the respondents. The right of the petitioners 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 their 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 petitioners. It is made clear however that the deduction under Section 194 IA, wherever applicable, can be effected by the revenue authorities.

Sd/-

A.K.JAYASANKARAN NAMBIAR

JUDGE

sm/