IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 15TH DAY OF DECEMBER 2015/24TH AGRAHAYANA, 1937

WP(C).No. 37925 of 2015 (M)
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PETITIONER(S):
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1. **ABDUL KAREEM @ ABDU,**
   S/O.LATE IBRAHIM AND BEYYOMMA,
   CHENNAMBILLY HOUSE, PERINGAZHA KARA,
   H.M.T.COLONY, KALAMASSERY, ERNAKULAMD DISTRICT.

2. **NABEESA, D/O.LATE IBRAHIM,**
   CHENNAMBILLY HOUSE, PERINGAZHA KARA,
   H.M.T.COLONY, KALAMASSERY, ERNAKULAMD DISTRICT.

3. **AYSHA BEEVI, D/O.LATE IBRAHIM,**
   CHENNAMBILLY HOUSE, PERINGAZHA KARA,
   H.M.T.COLONY, KALAMASSERY, ERNAKULAMD DISTRICT.

4. **MYMOONATH, D/O.LATE IBRAHIM,**
   CHENNAMBILLY HOUSE, PERINGAZHA KARA,
   H.M.T.COLONY, KALAMASSERY, ERNAKULAMD DISTRICT.

5. **ALI, CHENNAMBILLY HOUSE, PERINGAZHA KARA,**
   H.M.T.COLONY, KALAMASSERY, ERNAKULAMD DISTRICT.

6. **SUHARA, D/O.LATE FATHIMA,**
   CHENNAMBILLY HOUSE, PERINGAZHA KARA,
   H.M.T.COLONY, KALAMASSERY, ERNAKULAMD DISTRICT.

7. **MOHAMMED, S/O.LATE FATHIMA,**
   CHENNAMBILLY HOUSE, PERINGAZHA KARA,
   H.M.T.COLONY, KALAMASSERY, ERNAKULAMD DISTRICT.

8. **NAFEESA @ NABEESA, D/O.LATE FATHIMA**
   CHENNAMBILLY HOUSE, PERINGAZHA KARA,
   H.M.T.COLONY, KALAMASSERY, ERNAKULAMD DISTRICT.

9. **ABDUL SAMAD, S/O.LATE FATHIMA,**
   CHENNAMBILLY HOUSE, PERINGAZHA KARA,
   H.M.T.COLONY, KALAMASSERY, ERNAKULAMD DISTRICT.

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10. WAHIDA, D/O.LATE FATHIMA,
CHENNAMBILLY HOUSE, PERINGAZHA KARA,
H.M.T.COLONY, KALAMASSERY, ERNAKULAMD DISTRICT.

11. SUBAIR, S/O.LATE FATHIMA,
CHENNAMBILLY HOUSE, PERINGAZHA KARA,
H.M.T.COLONY, KALAMASSERY, ERNAKULAMD DISTRICT.

BY ADVS.SRI.R.SURAJ KUMAR
SMT.V.BEENA
SRI.SUNIL J.CHAKKALACKAL
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 & 2 BY GOVERNMENT PLEADER SRI.R.RENJITH
R3 BY SRI.K.M.V.PANDALAI, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

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APPENDIX

PETITIONERS' EXHIBITS

P1: TRUE COPY OF the NOTICE DATED 26/11/15 ISSUED TO THE PETITIONERS.

RESPONDENTS' EXHIBIT

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C). No. 37925 of 2015

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Dated this the 15th day of December, 2015

JUDGMENT

The petitioners 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 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 WP(C) No.5607 of 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.

Sd/-

A.K.JAYASANKARAN NAMBIAR

JUDGE

das /15.12.15