

THOMAS ABRAHAM MA.LL.M
Advocate, High Court of Kerala

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TA/SC-KHWWB/Lr -8/2019

2.11.2019

The Chief Executive,
Kerala Headload Workers Welfare Board,
P.B.No.2017, SRM Road, Ernakulam, Kochi-682 018

Sir,

Sub: Income Tax - Deduction of TDS by Registered Employer-
Furnishing Legal Opinion- Reg:-

Ref: Letter No. G1-1174/2019 dated 28.10.2009 of KHWWB

The judgment of the Hon'ble High Court of Kerala clearly has laid down the rule touching TDS in the case of Income Tax. Against this judgment no appeal has been preferred by Income Tax department before the Division Bench or the Hon'ble Supreme Court. In such circumstances the enforceability of the judgment as far as the Board is concerned cannot be altered by any different view taken by Karnataka High Court or any other High Court in cases where Kerala Headload Workers Welfare Board is not a party. Hence the apprehension is baseless. Apart from the above on merits also there is no item of payment which is not covered by Notification No.35/2019 dated 9.4.2019 issued by the Central Government. Therefore deduction of TDS and remittance of the balance amount alone is not justified by the registered employer in Kalpata viz. M/s Instakart Services Pvt.Ltd. and direction may be issued to Wayanad District Committee to collect full amount without effecting TDS.



Yours Faithfully,
Adv. Thomas Abraham
Standing Counsel