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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
TESTAMENTARY AND INTESTATE JURISDICTION
MISCELLANEOUS PETITION NO. 88 OF 2016**

Parvathi Vishwanath	...Petitioner
<i>And</i>	
Krishna Vishwanath Alias V. Krishna	...Deceased

Mr. S.U. Lakdawala, *for the Petitioner.*

CORAM: G.S. PATEL, J
DATED: 13th October 2016

PC:-

1. Accepted. The Petitioner is the only legal heir of the deceased. Hence, proclamation is dispensed with and made returnable forthwith.

2. The Petitioner seeks a Legal Heirship Certificate under Section 2 of Bombay Regulation VIII of 1827 in respect of one Krishna Vishwanath Alias V. Krishna Alias Vishwanath Krishna, who is said to have died intestate in Mumbai, where he was ordinarily resident, on 14th December 2013. A copy of his death certificate is annexed.

3. The Legal Heirship Certificate is required for the purposes claiming PF dues accrued to the deceased.

4. The Petitioner is the 82-year-old mother of the Petitioner, who was unmarried at the time of his death. He left no other heirs. She previously obtained Letters of Administration. That Grant did not include a claim of her son's Provident Fund dues from the company known as Tagros Chemicals India Limited in Chennai. When the Petitioner agreed to amend the Letters of Administration to include these PF dues, Tagros Chemicals India Limited's Legal Department apparently stated that it only accepts Heirship Certificates and does not recognize any other document. Tagros Chemicals India Limited is still subject to the law of this country including the Indian Succession Act. It is not entitled to say things like this or to insist on one particular form of representation. Section 215 of the Indian Succession Act applies equally in Tamil Nadu as in the rest of the country. Tagros Chemicals cannot pick and choose which statute it will follow. It will follow them all. As last advised, neither the State of Tamil Nadu nor Tagros Chemicals have seceded from the Union of India and raised banners of independence.

5. It is only because the claim for PF dues is not included in the Letters of Administration and I want to save the Petitioner's additional time and trouble of having to amend that grant that I am allowing this Petition.

6. Tagros Chemicals India Limited is directed to process the claim made by Smt. Parvathi Vishwanath in respect of the PF dues of the deceased, Krishna Vishwanath Alias V. Krishna Alias Vishwanath Krishna who died in Mumbai on 14th December 2013. It is to be noted that the deceased's father died before him, i.e., on 6th March 2009.

7. The petition is made absolute in terms of prayer clause (a) in favour of the Petitioner.
8. All concerned to act on an authenticated copy of this order.

(G. S. PATEL, J.)