IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.04.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.NO.12849 OF 2016

A.Easwaran .. Petitioner

Versus

1.The Secretary to Government
Transport Department
Secretariat,
Chennai - 600 009.

2.The Managing Director
Tamilnadu State Transport Corporation
Coimbatore Limited
Coimbatore - 600 043. .. Respondents

PRAYER: Writ petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Mandamus, directing the 1st respondent to issue appropriate direction to the 2nd respondent to pay the Professional Tax arrears already collected from the 2nd respondent Transport Employees, which is pending from September 2011 to till date to the petitioner.

For Petitioner : Mr.N.Umapathi

For Respondent-1 : Mr.N.Roofus Abraham
Government Advocate

For Respondent-2 : Mr.P.Paramasivadoss

O R D E R

Heard Mr.N.Umapathi, learned counsel for the petitioner and Mr.N.Roofus Abraham, learned Government Advocate for the first respondent and Mr.P.Paramasivadoss, learned Standing Counsel for the second respondent.

2.By consent, the writ petition is taken up for final disposal at the admission stage itself.

3.The petitioner, who is the President of Panikkampatty Panchayat, seeks for a direction upon the first respondent, who inturn to direct the second respondent Transport Corporaiton to pay the professional tax arrears, which has been collected from the employees of the second respondent Corporation.

4.The petitioner's case is that in terms of Section 198 (b) of the Tamil Nadu Panchayat Act, 1994, if any company transacts business in any profession, trade, calling for employment within the Village Panchayat, on the first of the half year, for which return is filed, shall pay half yearly tax at the rates specified in the table given in the said provision. The petitioner would state that the second respondent Corporation has defaulted in payment of professional tax to the petitioner Panchayat in respect of the employees, who are working within the jurisdiction of the petitioner Panchayat. In this regard, the petitioner had submitted representation to the first respondent to take appropriate action against the second respondent and to issue necessary direction to remit the arrears. The represenations given by the petitioner dated 20.03.2014, 27.10.2014, 14.09.2015 and 16.09.2015 are said to be still pending before the second respondent. To show that these representations have been received by the second respondent, postal acknowledgment cards have been produced.

5.In any event, the petitioner is entitled to know as to the stand that the second respondent proposes to take on the representations. As regards the liability to pay professional tax, the second respondent should clearly state as to whether they are liable and if they are liable, what is the reason for not remitting tax to the Panchayat. On the other hand, if they take a stand that they are not liable, then they are bound to inform the Panchayat as to the reason that why they take such a stand.

6.In the light of the above, there will be a direction to the second respondent to consider the petitioner's representation dated 16.09.2015 and pass a speaking order and communicate the same to the petitioner, within a period of eight weeks from the date of receipt of a copy of this order. While doing so, the second respondent shall bear in mind the observations made by this Court in paragraph 5 of this order.

7.With the above direction, the writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

1.The Secretary to Government
Transport Department
Secretariat,
Chennai - 600 009.

2.The Managing Director
Tamilnadu State Transport Corporation
Coimbatore Limited
Coimbatore - 600 043.

+1cc to Mr.N.Umapathi, Advocate, S.R.No.21664
+1cc to Mr.P.Paramasivadoss, Advocate, S.R.No.22341
+1cc to the Government Pleader, S.R.No.22200

W.P.NO.12849 OF 2016

ca(CO)
srg(27/04/2016)