IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 09.10.2017

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.4291 of 2014
and
M.P.No.1 of 2014

1. D.Singarayan
2. R.Anbazhagan
3. T.Kalaivanan Anthony
4. M.Thangarasu
5. M.Raja
6. M.Manivel
7. C.Munusamy
8. K.Mariappan
9. K.Murugan
10. P.Munusamy .. Petitioners

Versus

1. The Director General,
   Highways Department,
   PWD Complex, Kamarajar Salai,
   Chepauk, Chennai-600 005.

2. The Divisional Engineer,
   Highways Department, Salem
   Salem District.

3. The Executive Officer,
   Mettur Municipality,
   Mettur, Salem District.

4. The Executive Officer,
   Omalur Town Panchayat,
   Omalur, Salem District.

5. The Executive Officer,
   Attur Municipality,
   Attur, Salem District.

6. The Executive Officer,
   Sangagiri Municipality,
   Sangagiri, Salem District.

7. The Executive Officer,
Yercaud Town Panchayat,
Yercaud, Salem District. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus directing the respondents to refrain from deducting profession tax from our salary without reference to the difference in the pay structure.

For Petitioners : Mr.P.Manoj Kumar

For Respondents 1 & 2 : Mr.K.Thanga Pandi
Government Advocate
For Respondent 3 : Mr.S.Saravanan
For Respondent 4 : Mr.R.Govindasamy
For Respondent 5 : Mr.C.Raghavan
For Respondent 6 : Mr.T.Jaishankar

O R D E R

The relief sought for in this writ petition is for a direction to direct the respondents to refrain from deducting profession tax from the petitioners' salary without reference to the difference in the pay structure.

2. The learned counsel appearing for the writ petitioners made a submission that the writ petitioners, being the employees, working in the cadre of Road Workers in the Highways Department in Salem District, sought for exemption from paying the professional tax.

3. Exemption from payment of tax cannot be claimed as a matter of right, in the absence of any such exemption granted by the Government by virtue of the powers under the Act. Payment of tax is revenue to the State, out of which, public schemes were introduced and implemented. Exemption from payment of tax cannot be sought for in a routine manner in the absence of statutory right under the Act. However, the learned counsel for the petitioners made a submission that the petitioners have submitted a representation to the first respondent on 27.09.2011 in this regard.

4. Thus without going into the merits of the case, the first respondent is directed to consider the representation submitted by the writ petitioners on 27.09.2011 and pass orders on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order.

5. With the above observation, this writ petition is disposed of. Consequently, the connected Miscellaneous Petition is closed. No Costs.

-sd/-
Assistant Registrar

/ TRUE COPY /

Sub-Assistant Registrar

AT

To
1. The Director General,
Highways Department,
PWD Complex, Kamarajar Salai,
Chepauk, Chennai-600 005.

2. The Divisional Engineer,
Highways Department, Salem
Salem District.

3. The Executive Officer,
Mettur Municipality,
Mettur, Salem District.

4. The Executive Officer,
Omalur Town Panchayat,
Omalur, Salem District.

5. The Executive Officer,
Attur Municipality,
Attur, Salem District.

6. The Executive Officer,
Sangagiri Municipality,
Sangagiri, Salem District.

7. The Executive Officer,
Yercaud Town Panchayat,
Yercaud, Salem District.

+1 cc Government pleader SR.NO. 72871
+1 cc to M/S.S.SARAVANAN Advocate SR.NO. 72486

W.P.No.4291 of 2014 and
M.P.No.1 of 2014

msm[co]
RD 27/10/2017