



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.03.2019

CORAM:

THE HONOURABLE DR. JUSTICE VINEET KOTHARI
and
THE HONOURABLE MRS. JUSTICE T. KRISHNAVALLI

W.A. (MD) Nos.1446 to 1530 of 2016

AND

all the connected miscellaneous petitions

1 THE CENTRAL BOARD OF DIRECT TAXES

REP BY ITS CHAIRMAN,

ROOM NO.155A, NORTH BLOCK, NEW DELHI-01

2 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX

NO.121, MAHATMA GANDHI ROAD, CHENNAI.

3 THE INCOME TAX OFFICER

O/O PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX

NO.121, MAHATMA GANDHI ROAD, CHENNAI-34

..APPELLANTS IN WA(MD)Nos.1446 TO 1530 OF 2016

/VERSUS/

1 THE CORRESPONDENT

HOLY CROSS PRIMARY SCHOOL, GOLDEN ROCK, TIRUCHIRAPALLI DIST.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,

SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER

TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER

COLLECTORATE CAMPUS, TIRUCHIRAPPALLI DISTRICT.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,

TIRUCHIRAPPALLI AND DISTRICT.



6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
TIRUCHIRAPALLI DISTRICT.

... Respondents in WA(MD). 1446/ 2016

1 THE CORRESPONDENT

ST.JOSEPH GIRLS HR.SEC. SCHOOL, VADUTGAPATTI-651,
TIRUCHIRAPALLI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS, SAIDAPET, CHENNAI.

3 PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE DISTRICT -TREASURY OFFICER
COLLECTORATE CAMPUS, TIRUCHIRAPPALLI DISTRICT - 01

5 THE CHIEF EDUCATIONAL OFFICER
TIRUCHIRAPPALLI - 08

6 THE DISTRICT EDUCATIONAL OFFICER,
LALGUDI, TIRUCHIRAPALLI.

... Respondents in WA(MD). 1447/ 2016

1 THE CORRESPONDENT

ST TERESAS GIRLS HIGH SCHOOL VERALIMALAI-316,
PUDUKKOTTAI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE DISTRICT -TREASURY OFFICER
ILLUPUR-316, PUDUKKOTTAI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER PUDUKOTTAI,
PUDUKOTTAI DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
PUDUKOTTAI, PUDUKKOTTAI DT.

... Respondents in WA(MD). 1448/ 2016

1 THE CORRESPONDENT

<https://hcservices.ecourts.gov.in/hcservices/>
ST TERESAS PRIMARY SCHOOL, VIRALIMALAI-316,
PUDUKKOTTAI DISTRICT.



2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE DISTRICT - TREASURY OFFICER
ILLUPUR-316, PUDUKKOTTAI DISTRICT.

5 THE DISTRICT ELEMENTARY
EDUCATIONAL OFFICER, PUDUKOTTAI, PUDUKOTTAI DISTRICT.

6 THE ADDITIONAL ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
VIRALIMALAI, PUDUKKOTTAI DISTRICT.

... Respondents in WA(MD). 1449/ 2016

1 THE CORRESPONDENT
LITTLE FLOWER PRIMARY SCHOOL, PALANI-601, DINDIGUL DIST.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE DISTRICT - TREASURY OFFICER
DISTRICT TREASURY OFFICE, METTUPATTI, DINDIGUL-01.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
DINDIGUL, DINDIGUL DISTRICT

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
(URBAN), PALANI, DINDIGUL DISTRICT.

... Respondents in WA(MD). 1450/ 2016

1 THE CORRESPONDENT
LITTLE FLOWER HIGH SCHOOL, PALANI-601, DINDIGUL DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER TREASURIES
AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE DISTRICT - TREASURY OFFICER
DISTRICT TREASURY OFFICE, METTUPATTI, DINDIGUL-01.



5 THE CHIEF EDUCATIONAL OFFICER
DINDIGUL, DINDIGUL DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
PALANI, DINDIGUL DISTRICT.

... Respondents in WA(MD) . 1451/ 2016

- 1 THE CORRESPONDENT
HOLY CROSS INDUSTRIAL SCHOOL,
GOLDENROCK-04, TRICHY DISTRICT.
- 2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.
- 3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01
- 4 THE DISTRICT - TREASURY OFFICER
COLLECTORATE CAMPUS, TIRUCHIRAPALLI-01.
- 5 THE DIRECTOR OF EMPLOYMENT AND TRAINING,
GUINDY, CHENNAI-32.
- 6 THE REGIONAL JOINT DIRECTOR,
DISTRICT EMPLOYMENT & TRAINING,
RAJAMALAI-20, TRICHY DISTRICT

... Respondents in WA(MD) . 1452/ 2016

- 1 THE CORRESPONDENT
HOLY CROSS HR.SEC. SCHOOL, TEPPAKULAM, TRICHY DISTRICT.
- 2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.
- 3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01
- 4 THE DISTRICT -TREASURY OFFICER
COLLECTORATE CAMPUS, TIRUCHIRAPALLI-01.
- 5 THE CHIEF EDUCATIONAL OFFICER
TIRUCHIRAPALLI-08, TIRUCHIRAPALLI DISTRICT.
- 6 THE DISTRICT EDUCATIONAL OFFICER,
TRICHY-1, TIRUCHIRAPALLI DISTRICT.

... Respondents in WA(MD) . 1453/ 2016



1 THE CORRESPONDENT

HOLY CROSS GIRLS HR.SEC. SCHOOL, GOLDENROCK-004,
TRICHY DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE DISTRICT -TREASURY OFFICER
COLLECTORATE CAMPUS, TIRUCHIRAPALLI-01.

5 THE CHIEF EDUCATIONAL OFFICER
TIRUCHIRAPALLI-08, TIRUCHIRAPALLI DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
TRICHY-1. TIRUCHIRAPALLI DISTRICT.

... Respondents in WA(MD). 1454/ 2016

1 THE CORRESPONDENT

ST MICHAELS TEACHER TRAINING INSTITUTE (WOMEN),
PALANI, DINDIGUL DT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE SUB TEASURY OFFICER,
OTTACHATRAM, DINDIGUL-619.

5 THE PRINCIPAL DISTRICT INSTITUTE OF EDUCATIONAL
AND TRAINING OTTANCHATRAM, DINDIGUL-619, DINDIGUL DISTRICT.

... Respondents in WA(MD). 1455/ 2016

1 THE SECRETARY

ST XAVIERS COLLEGE (AUTONOMOUS) PALAYAMKOTTAI-02.
TIRUNELVELI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01



4 THE SUB TREASURY OFFICER,
KOKKIRAKULAM, TIRUNELVELI DT.

5 THE DIRECTOR OF COLLEGIATE EDUCATION,
COLLEGE ROAD, CHENNAI-06.

6 THE JOINT DIRECTOR OF COLLEGIATE,
PALAYAMKOTTAI-02. TIRUNELVELI DISTRICT.

... Respondents in WA(MD). 1456/ 2016

- 1 THE SECRETARY
ST XAVIERS COLLEGE OF EDUCATION (AUTONOMOUS)
PALAYAMKOTTAI-02. TIRUNELVELI DISTRICT.
- 2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.
- 3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01
- 4 THE SUB TREASURY OFFICER,
KOKKIRAKULAM, TIRUNELVELI DISTRICT.
- 5 THE DIRECTOR OF COLLEGIATE EDUCATION,
COLLEGE ROAD, CHENNAI-06.
- 6 THE JOINT DIRECTOR OF COLLEGIATE,
PALAYAMKOTTAI-02. TIRUNELVELI DISTRICT.

... Respondents in WA(MD). 1457/ 2016

- 1 THE SECRETARY HOLY CROSS COLLEGE (AUTONOMOUS),
TIRUCHIRAPALLI, TIRUCHIRAPALLI DISTRICT.
- 2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.
- 3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01
- 4 THE SUB TREASURY OFFICER,
COLLECTORATE CAMPUS, TIRUCHIRAPALLI.

<https://hservices.accounts.gov.in/hservices/>
5 THE DIRECTOR OF COLLEGIATE EDUCATION,
COLLEGE ROAD, CHENNAI-06.



6 THE JOINT DIRECTOR OF COLLEGIATE EDUCATION
TIRUCHIRAPALLI REGION, TIRUCHIRAPALLI.

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... Respondents in WA(MD) . 1458/ 2016

- 1 THE SECRETARY
HOLY CROSS COLLEGE (AUTONOMOUS),
NAGERCOIL, KANYAKUMARI DISTRICT.
- 2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.
- 3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01
- 4 THE SUB TREASURY OFFICER,
NAGERCOIL-01, KANYAKUMARI DISTRICT.
- 5 THE DIRECTOR OF COLLEGIATE EDUCATION,
COLLEGE ROAD, CHENNAI-06.
- 6 THE JOINT DIRECTOR OF COLLEGIATE EDUCATION
TIRUNELVELI REGION-02. TIRUNELVELI.

... Respondents in WA(MD) . 1459/ 2016

- 1 THE CORRESPONDENT,
R.C.MIDDLE SCHLL, BUTTERNORTH ROAD,
TIRUCHIRAPALLI DISTRICT.
- 2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.
- 3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01
- 4 THE DISTRICT TREASURY OFFICER,
COLLECTORATE CAMPUS, TIRUCHIRAPALLI.
- 5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
TRICHY-20.
- 6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
ADVEN-1, RANGE, TEPPAKULAM, TRICHY-2.

... Respondents in WA(MD) . 1460/ 2016



1 THE CORRESPONDENT,

ST JOSEPH ANGLO INDIAN GIRLS HIGHER SECONDARY SCHOOL,
CANTONMENT, TIRUCHIRAPALLI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE DISTRICT TREASURY OFFICER,
COLLECTORATE CAMPUS, TIRUCHIRAPALLI.

5 THE INSPECTOR OF ANGLO INDIAN SCHOOLS,
COLLEGE ROAD, CHENNAI-06.

... Respondents in WA(MD). 1461/ 2016

1 THE SECRETARY

JAYARAJ ANNAPACKIAM COLLEGE FOR WOMEN (AUTONOMOUS)
MOUNT ST ANNE, PERIAKULAM, THENI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER TREASURIES AND ACCOUNTS DEPARTMENT
CHENNAI.-01

4 THE SUB TREASURY OFFICER
PERIYAKULAM-01. THENI DISTRICT.

5 THE DIRECTOR OF COLLEGIATE EDUCATION,
COLLEGE ROAD, CHENNAI-06.

6 THE JOINT DIRECTOR OF COLLEGIATE EDUCATION,
MADURAI REGION, MADURAI-20.

... Respondents in WA(MD). 1462/ 2016

1 THE CORRESPONDENT,

ST FRANCIS XAVIER HIGHER SECONDARY SCHOOL
MUTHALAGUPATTY-02. DINDIGUL DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,

SAIDAPET, CHENNAI.



3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE DISTRICT TREASURY
ANGUVILAS ROAD, METTUPATTI, DINDIGUL DTI-01.

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5 THE CHIEF EDUCATIONAL OFFICER DINDIGUL,
DINDIGUL DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
DINDIGUL, DINDIGUL DISTRICT.

... Respondents in WA(MD). 1463/ 2016

1 THE CORRESPONDENT,
ST JOSEPHS GIRLS HR PRIMARY SCHOOL,
PUADUTGAPATTI-119, KARUR DT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE SUB TREASURY OFFICER
KADAVUR, THANRANGAMPATTI, KARUR DISTRICT.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
KARUR, KARUR DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
KADAVUR, THARANGAMPATTI, KARUR DISTRICT. - 311.

... Respondents in WA(MD). 1464/ 2016

1 THE CORRESPONDENT, R.C.MIDDLE SCHOOL
UYYAKONDANTHIRUMALAI-10, TRICHY DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE SUB TREASURY OFFICER
COURT CAMPUS, CANTONMENT, TRICHY-01.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
TRICHY, TRICHY DISTRICT.



6 THE ADDITIONAL ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
MANIKONDAM-012. TRICHY DISTRICT.

... Respondents in WA(MD). 1465/ 2016

1 THE CORRESPONDENT,

ST JUSTIN GIRLS HIGHER SECONDARY SCHOOL
PALAKURICHY-308 TIRUCHIRAPALLI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE SUB TREASURY OFFICER
COLLECTORATE CAMPUS, TIRUCHIRAPALLI-01.

5 THE CHIEF EDUCATIONAL OFFICER
TIRUCHIRAPALLI-08. TIRUCHIRAPALLI DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
TIRUCHIRAPALLI-01. TIRUCHIRAPALLI DISTRICT.

... Respondents in WA(MD). 1466/ 2016

1 THE CORRESPONDENT,

ST AGNES GIRLS HIGHER SECONDARY SCHOOL ROYAPPANPATTI-526,
THENI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE SUB TREASURY OFFICER
UTHAMAPALAYAM-533, THENI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER
THENI-531, THENI DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
UTHAMAPALAYAM-533, THENI DISTRICT.

... Respondents in WA(MD). 1467/ 2016

1 THE CORRESPONDENT,

<https://hcservices.ecourts.gov.in/hcservices/>
HOLI PHILLIP R.C.HIGHER SECONDARY SCHOOL AMMAPETTAI-09.
TRICHY DISTRICT.



2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE DISTRICT TREASURY OFFICER,
COLLECTORATE CAMPUS, TRICHY-01.

5 THE CHIEF EDUCATIONAL OFFICER
TRICHY-01. TRICHY DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
TRICHY-08. TRICHY DISTRICT.

... Respondent(s) in WA(MD). 1468/ 2016

1 THE CORRESPONDENT,
ST ANNES MIDDLE SCHOOL, MELAPUDUR-01. TIRUCHIRAPALLI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE DISTRICT TREASURY OFFICER,
COLLECTORATE CAMPUS, TRICHY-01.

5 THE CHIEF EDUCATIONAL OFFICER
TRICHY-01. TRICHY DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
THEPPAKULAM-02. TIRUCHIRAPALLI (WEST)

... Respondents in WA(MD). 1469/ 2016

1 THE CORRESPONDENT,
R.C. HIGHER SECONDARY SCHOOL,
ILLUPUR-102, PUDUKKOTTAI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01

4 THE SUB TREASURY OFFICER
ALATUR ROAD, ILLUPPUR, PUDUKKOTTAI DTI-601.

5 THE CHIEF EDUCATIONAL OFFICER
PUDUKOTTAI, PUDUKOTTAI DISTRICT.



6 THE DISTRICT EDUCATIONAL OFFICER,
PUDUKOTTAI, PUDUKKOTAI DISTRICT.

... Respondents in WA(MD). 1470/ 2016

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- 1 THE CORRESPONDENT,
ST MARY COLLEGE (AUTONOMOUS) THOOTHUKUDI DISTRICT.-01.
- 2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.
- 3 THE PAY AND ACCOUNTS OFFICER TREASURIES AND ACCOUNTS DEPARTMENT
CHENNAI.-01
- 4 THE SUB TREASURY OFFICER
SIVANTHAKULAM ROAD-02. THOOTHUKUDI DISTRICT.
- 5 THE DIRECTOR OF COLLEGIATE EDUCATION,
COLLEGE ROAD, CHENNAI-6.
- 6 THE JOINT DIRECTOR OF COLLEGIATE EDUCATION,
TIRUNELVELI REGION-02. TIRUNELVELI DISTRICT.

... Respondents in WA(MD). 1471/ 2016

- 1 THE CORRESPONDENT,
HOLY FAMILY R.C.ELEMENTARY SCHOOL, AMMAPET-09.
TIRUCHIRAPALLI DISTRICT.
- 2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.
- 3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.-01
- 4 THE SUB TREASURY OFFICER
COURT CAMPUS, CANTONMENT, TIRUCHIRAPALLI DISTRICT.-01.
- 5 THE DISTRICT ELEMETNARY EDUCATIONAL OFFICER,
THIRUCHIRAPALLI-19. THIRUCHIRAPALLI DISTRICT.
- 6 THE ASSISTANT ELEMENTARY
EDUCATIONAL OFFICER MANIKONDAM-12. THIRUCHIRAPALLI DISTRICT.

... Respondents in WA(MD). 1472/ 2016



2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
COURT CAMPUS, CANTONMENT, TIRUCHIRAPPALLI DISTRICT.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
TIRUCHIRAPPALLI AND DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
THEPPAKULAM PO, TIRUCHIRAPPALLI DISTRICT.

... Respondents in WA(MD). 1473/ 2016

1 THE CORRESPONDENT
PIUS XI PRIMARY SCHOOL, THOOTHOR, KANYAKUMARI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER TREASURIES AND ACCOUNTS DEPARTMENT
CHENNAI.

4 THE SUB TREASURY OFFICER
KARUNGAL TREASURY, KANYAKUMARI DISTRICT.

5 THE DISTRICT ELEMENTARY
EDUCATIONAL OFFICER, NAGERCOIL, KANYAKUMARI DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
MUNCHIRAI, KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1474/ 2016

1 THE CORRESPONDENT
REGINA CAELI PRIMARY SCHOOL, MATHAKOVIL ST.
AMMAPETTAI, TANJORE DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
PAPANASAM, TANJORE DISTRICT.



5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
TANJORE AND DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
AMMAPET, TANJORE DISTRICT.

... Respondents in WA(MD) . 1475/ 2016

1 THE CORRESPONDENT

ST.ANNE S.PRIMARY SCHOOL,
MUTHALIPATTI VAYALOGAM POST, PUDUKOTTAI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
ILLIPUR, PUDUKOTTAI DISTRICT.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
NORTH STREET, PUDUKKOTTAI DISTRICT.

6 THE ADDITIONAL ASSISTANT
ELEMENTARY EDUCATIONAL OFFICER, ANNAVASAL, PUDUKOTTAI DISTRICT.

... Respondents in WA(MD) . 1476/ 2016

1 THE CORRESPONDENT

ST. FRANCIS XAVIER PRIMARY SCHOOL, MUTHALAGUPATTI, DINDIGUL.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE DISTRICT TREASURY OFFICER
DINDIGUL AND DISTRICT.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
DINDIGUL AND DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
DINDIGUL AND DISTRICT.



1 THE CORRESPONDENT

LITTLE FLOWER HIGHER SECONDARY SCHOOL, CRAWFORD,
TIRUCHIRAPALLI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE DISTRICT TREASURY OFFICER
TIRUCHIRAPPALLI AND DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
TIRUCHIRAPPALLI AND DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
TIRUCHIRAPPALLI AND DISTRICT.

... Respondents in WA(MD). 1478/ 2016

1 THE CORRESPONDENT

ST. AGNES PRIMARY SCHOOL, ROYAPPANPATTI, THENI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
UTHAMAPALAYAM, THENI DISTRICT.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
THENI AND DISTRICT.

6 THE ADDITIONAL ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
UTHAMAPALAYAM.

... Respondents in WA(MD). 1479/ 2016

1 THE CORRESPONDENT

ST. MARYS HIGH SCHOOL, PATHALAPETTAI,
TIRUCHIRAPPALLI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.



3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
TIRUVERAMBUR, TIRUCHIRAPPALLI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
TIRUCHIRAPPALLI AND DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
TIRUCHIRAPPALLI AND DISTRICT.

... Respondents in WA(MD). 1480/ 2016

1 THE CORRESPONDENT
ST. JOSEPH HIGH SCHOOL, AYYAMPATTI, TIRUCHIRAPPALLI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
TIRUVERAMBUR, TIRUCHIRAPPALLI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
TIRUCHIRAPPALLI AND DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
TIRUCHIRAPPALLI AND DISTRICT.

... Respondents in WA(MD). 1481/ 2016

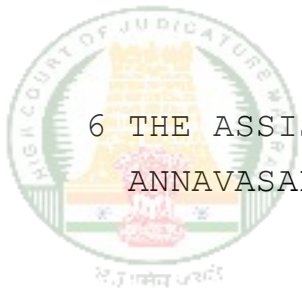
1 THE CORRESPONDENT
R.C.PRIMARY SCHOOL, ILLUPPUR, PUDUKOTTAI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
ILLUPPUR, PUDUKOTTAI DISTRICT.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
PUDUKOTTAI DISTRICT.



6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
ANNAVASAL, PUDUKOTTAI DISTRICT.

... Respondents in WA(MD). 1482/ 2016

1 THE CORRESPONDENT

ST. ANNES HR SEC. SCHOOL, PERIYAKULAM, THENI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
PERIYAKULAM, THENI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
THENI AND DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER, PERIYAKULAM.

... Respondents in WA(MD). 1483/ 2016

1 THE CORRESPONDENT

ST MARYS ELEMENTARY SCHOOL, PATHALAPETTAI, TRICHY DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
THIRUVERUMBUR, TRICHY DISTRICT.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
TRICHY AND DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
THIRUVERUMBUR RANGE, TRICHY DISTRICT.

... Respondents in WA(MD). 1484/ 2016

1 THE CORRESPONDENT

INFANT JESUS HIGH SCHOOL, RAJAMALAI COLONY, TRICHY DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,

SAIDAPET, CHENNAI.



3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE DISTRICT TREASURY OFFICER
COLLECTOR OFFICE CAMPUS, TIRUCHIRAPPALLI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
TRICHY AND DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
THIRUVERUMBUR RANGE, TRICHY DISTRICT.

... Respondents in WA(MD). 1485/ 2016

1 THE CORRESPONDENT
RC ELEMENTARY SCHOOL, SOMRASAMPETTAI, TRICHY DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
COURT CAMPUS, CANTONMENT, TIRUCHIRAPPALLI DISTRICT.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
TRICHY AND DISTRICT.

6 THE ADDITIONAL ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
MANIKANDAM RANGE, TRICHY DISTRICT.

... Respondents in WA(MD). 1486/ 2016

1 THE CORRESPONDENT
INFANT JESUS SCHOOL, KAJAMALAI COLONY, TRICHY DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
COURT CAMPUS, CANTONMENT, TIRUCHIRAPPALLI DISTRICT.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
TRICHY AND DISTRICT.



6 THE ADDITIONAL ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
WEST RANGE, TRICHY DISTRICT.

... Respondents in WA(MD). 1487/ 2016

1 THE CORRESPONDENT

LITTLE FLOWER PRIMARY SCHOOL, CRAWFORD, TRICHY DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
THIRUVERUMBUR, TIRUCHIRAPPALLI DIST.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
SETHURAMAN PILLAI COLONY, TRICHY AND DISTRICT.

6 THE ADDITIONAL ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
THIRUVERUMBUR RANGE, TRICHY DISTRICT.

... Respondents in WA(MD). 1488/ 2016

1 THE CORRESPONDENT

ST ANNES GIRLS HR SEC SCHOOL, MELAPUDUR 1, TRICHY DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE DISTRICT TREASURY OFFICER
COLLECTORATE CAMPUS, TIRUCHIRAPPALLI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
TRICHY AND DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
TRICHY AND DISTRICT.

... Respondents in WA(MD). 1489/ 2016

1 THE CORRESPONDENT

ST ANNES HR SEC SCHOOL, RAJAKRISHNAPURAM, TIRUNELVELI DISTRICT.

<https://hcservices.accounts.gov.in/hcservices/>
2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.



3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
NANGUNERI, TIRUNELVELI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
TIRUNELVELI AND DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
CHERANMAHADEVI, TIRUNELVELI DISTRICT.

... Respondents in WA(MD). 1490/ 2016

1 THE CORRESPONDENT
BISHOP AROCKIASAMY HR SEC. SCHOOL, MARAVANKUDIERUPPU,
KANYAKUMARI DIST.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
NAGERCOIL, KANYAKUMARI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
NAGERCOIL, KANYAKUMARI DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
NAGERCOIL, KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1491/ 2016

1 THE CORRESPONDENT
ST. JOSEPHS COLLEGE (AUTONOMOUS),
TRICHY AND TRICHY DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE DISTRICT TREASURY OFFICER
COLLECTORATE CAMPUS, TIRUCHIRAPPALLI DISTRICT.

<https://hservices.accounts.gov.in/hservices/>
5 THE DIRECTOR OF COLLEGIATE EDUCATION
COLLEGE ROAD, CHENNAI.



6 THE JOINT DIRECTOR OF COLLEGIATE EDUCATION,
TIRUCHIRAPPALLI REGION, TIRUCHIRAPPALI DISTRICT.

... Respondents in WA(MD). 1492/ 2016

WEB COPY

1 THE CORRESPONDENT

ST JOSEPHS RC PRIMARY SCHOOL, PALAKURICHY, TRICHY DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE DISTRICT TREASURY OFFICER
COLLECTORATE CAMPUS, TRICHY

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
TRICHY AND DISTRICT.

6 THE ADDITIONAL ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
MARUNGAPURI UNION, KOVILPATTI, TRICHY DISTRICT.

... Respondents in WA(MD). 1493/ 2016

1 THE CORRESPONDENT

REGINA CAELI GIRLS HIGHER SECONDARY SCHOOL,
AMMAPET, TANJORE DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE DISTRICT TREASURY OFFICER
PAPANASAM, TANJORE DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
TANJORE AND DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
KUMBAKONAM, TANJORE DISTRICT.

... Respondents in WA(MD). 1494/ 2016

1 THE CORRESPONDENT

ST MARYS HIGHER SEC SCHOOL, MANNARPURAM, TIRUNELVELI DIST.



2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER NANGUNERI, TIRUNELVELI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
TIRUNELVELI AND DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
CHERANMAHADEVI, TIRUNELVELI DISTRICT.

... Respondents in WA(MD). 1495/ 2016

1 THE CORRESPONDENT
ST JOSEPH PRIMARY SCHOOL, AYYAMPATTI, TIRUCHIRAPPALLI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS, S
AIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
THIRUVERUMBUR, TIRUCHIRAPPALLI DISTRICT.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
TRICHY AND DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
THIRUVERUMBUR, TRICHY DISTRICT.

... Respondents in WA(MD). 1496/ 2016

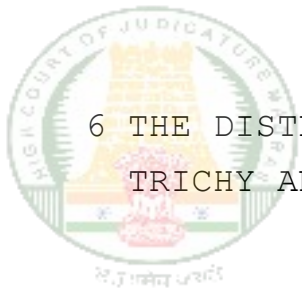
1 THE CORRESPONDENT
ST JOSEPH HIGHER SECONDARY SCHOOL,
SOMARASAMPETTAI, TIRUCHIRAPPALLI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE DISTRICT TREASURY OFFICER
COLLECTOR OFFICE CAMPUS, TIRUCHIRAPPALLI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,



6 THE DISTRICT EDUCATIONAL OFFICER,
TRICHY AND DISTRICT.

... Respondents in WA(MD). 1497/ 2016

1 THE CORRESPONDENT

ST JOSEPHS PRIMARY SCHOOL, VIZHUNTHAYAMBALAM, KANYAKUMARI DIST.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
KARUNGAL, KANYAKUMARI DISTRICT.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
NAGERCOIL, KANYAKUMARI DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
KARUNGAL, KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1498/ 2016

1 THE CORRESPONDENT

ST JOSEPHS HIGHER SECONDARY SCHOOL,
VIZHUNTHAYAMBALAM, KANYAKUMARI DISTRICT.

2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
VILAVANCODE, KUZHITHURAI, KANYAKUMARI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
NAGERCOIL, KANYAKUMARI DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
KUZHITHURAI, KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1499/ 2016

1 THE CORRESPONDENT

ST XAVIERS HIGHER SECONDARY SCHOOL, PALAYAMKOTTAI,

<https://hcservices.accounts.gov.in/hcservices/>
TIRUNELVELI DISTRICT.



2 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI.

3 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT CHENNAI.

4 THE SUB TREASURY OFFICER
TIRUNELVELI JUNCTION, TIRUNELVELI.

5 THE CHIEF EDUCATIONAL OFFICER,
TIRUNELVELI, TIRUNELVELI DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
S.N.HIGH ROAD, TIRUNELVELI DISTRICT.

... Respondents in WA(MD). 1500/ 2016

1 THE CORRESPONDENT,
ST JOSEPH'S GIRLS HIGHER SECONDARY SCHOOL,
CRUZPURAM, TUTICORIN DISTRICT.

2 THE DIRECTOR OF TREASURERS & ACCOUNTS,
SAIDAPET, CHENNAI-600 015.

3 THE PAY & ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE SUB TREASURY OFFICER,
LEVINCHIPURAM 628 002, TUTICORIN DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
TUTICORIN, TUTICORIN DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
PUTHUGRAMAM ROAD, TUTICORIN, TUTICORIN DISTRICT.

... Respondents in WA(MD). 1501/ 2016

1 THE CORRESPONDENT,
LITTLE FLOWER PRIMARY SCHOOL,
RAMANATHICHENPUTHUR K.THOPPUR, KANYAKUMARI DISTRICT 629 402.

2 THE DIRECTOR OF TREASURERS & ACCOUNTS,
SAIDAPET, CHENNAI-600 015.

3 THE PAY & ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE SUB TREASURY OFFICER,
KANYAKUMARI, KANYAKUMARI DISTRICT.



5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
NAGERCOIL, KANYAKUMARI DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATION OFFICER,
SUCHINDRAM, KANYAKUMARI DISTRICT.

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... Respondents in WA(MD). 1502/ 2016

1 THE CORRESPONDENT,

PUNITHA SAHAYAMATHA MIDDLE SCHOOL, KEERANUR, PUDUKKOTTAI
DISTRICT.

2 THE DIRECTOR OF TREASURERS & ACCOUNTS,
SAIDAPET, CHENNAI-600 015.

3 THE PAY & ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE SUB TREASURY OFFICER,
KEERABUR, PUDUKKOTTAI DIST.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
NORTH ST., PUDUKKOTTAI DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
KEERANUR, PUDUKKOTTAI DISTRICT.

... Respondents in WA(MD). 1503/ 2016

1 THE CORRESPONDENT,

ST MICHAELS PRIMARY SCHOOL, ASARIPALLAM 629 201,
KANYAKUMARI DIST.

2 THE DIRECTOR OF TREASURERS & ACCOUNTS,
SAIDAPET, CHENNAI-600 015.

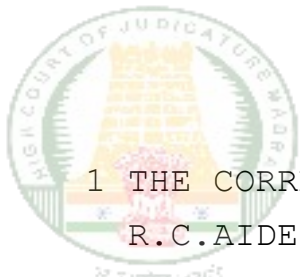
3 THE PAY & ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE SUB TREASURY OFFICER,
NAGERCOIL - 620 001, KANYAKUMARI DIST.

5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
NAGERCOIL, KANYAKUMARI DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
RAJAMANGALAM RANGE, KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1504/ 2016



- 1 THE CORRESPONDENT,
R.C.AIDED PRIMARY SCHOOL, NAJUR 622 502,
PUDUKKOTTAI DISTRICT.
- 2 THE DIRECTOR OF TREASURERS & ACCOUNTS,
SAIDAPET, CHENNAI-600 015.
- 3 THE PAY & ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.
- 4 THE SUB TREASURY OFFICER,
KEERANUR 622 501, PUDUKKOTTAI DISTRICT.
- 5 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
NORTH ST., PUDUKOTTAI DISTRICT. 622 102.
- 6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
KEERANUR 622 501, PUDUKKOTTAI DISTRICT.

... Respondents in WA(MD). 1505/ 2016

- 1 THE SECRETARY,
FATIMA COLLEGE (AUTONOMOUS) MARY LAND, MADURAI 625 018.
- 2 THE DIRECTOR OF TREASURERS & ACCOUNTS,
SAIDAPET, CHENNAI-600 015.
- 3 THE PAY & ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.
- 4 THE DISTRICT TREASURY OFFICER
PAY & ACCOUNTS OFFICER AT MADURAI.
- 5 THE DIRECTOR OF COLLEGIATE EDUCATIONAL,
COLLEGE ROAD, CHENNAI-600 006.
- 6 THE JOINT DIRECTOR OF COLLEGIATE EDUCATIONAL,
MADURAI REGION, MADURAI 625 020.

... Respondents in WA(MD). 1506/ 2016

- 1 THE CORPORATE MANAGER,
ROMAN CATHOLIC SCHOOLS, THEDAL 10/8-46C,
BRIDGE WARD NEAR FIRE STATION,
KUZHITHURAI KANYAKUMARI DIST 629 163.

<https://hcservices.accounts.gov.in/hcservices/>
2 THE DIRECTOR OF TREASURERS & ACCOUNTS,
SAIDAPET, CHENNAI-600 015.



3 THE PAY & ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE CHIEF EDUCATIONAL OFFICER
NAGERCOIL, KANYAKUMARI DISTRICT.

5 THE DISTRICT EDUCATIONAL OFFICER,
THUKALAY 629 175, KANYAKUMARI DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
KUZHITHURAI, KANYAKUMARI DISTRICT.

7 THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
NAGERCOIL, KANYAKUMARI DISTRICT.

... Respondents in WA(MD).1507/ 2016

1 THE CORRESPONDENT,
ST MARYS HIGHER SECONDARY SCHOOL, EAST VELI ST.,
MADURAI DISTRICT 625 001.

2 THE DIRECTOR OF TREASURERS & ACCOUNTS,
SAIDAPET, CHENNAI-600 015.

3 THE PAY & ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE DISTRICT TREASURY OFFICER,
PAY AND ACCOUNTS OFFICER AT MADURAI, MADURAI DISTRICT. 625 001.

5 THE CHIEF EDUCATIONAL OFFICER
MADURAI DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
MADURAI DISTRICT.

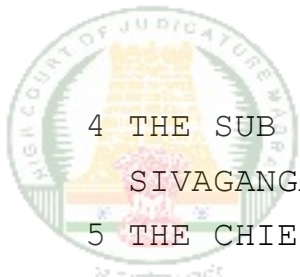
... Respondents in WA(MD). 1508/ 2016

1 THE CORRESPONDENT,
DE BRITTO HR.SEC.SCHOOL, DEVAKOTTAI 630 303,
SIVAGANGAI DISTRICT.

2 THE DIRECTOR OF TREASURERS & ACCOUNTS,
SAIDAPET, CHENNAI-600 015.

3 THE PAY & ACCOUNTS OFFICER,

<https://hcservices.ecourts.gov.in/hcservices/>
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.



4 THE SUB TREASURY OFFICER, DEVAKOTTAI 630 302,
SIVAGANGAI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER
SIVAGANGAI 630 562, SIVAGANGAI DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER
DEVAKOTTAI 630 302, SIVAGANGAI DISTRICT.

... Respondents in WA(MD) . 1509/ 2016

1 THE PROVINCE TREASURER,
JESUIT MADURAI PROVINCE MADURALAYA,
BESCHI COLLEGE CAMPUS, DINDIGUL DIST 624 001.

2 THE ACCOUNTANT GENERAL OF TAMILNADU,
O/O.THE ACCOUNTANT GENERAL, CHENNAI-600 018.

3 THE DIRECTOR OF TREASURERS & ACCOUNTS,
SAIDAPET, CHENNAI-600 015.

4 THE PAY & ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

5 THE DIRECTOR OF CLLEGIATE EDUCATION,
COLLEGE ROAD, CHENNAI-600 006.

6 THE DIRECTOR OF SCHOOL EDUCATION,
COLLEGE ROAD, CHENNAI-600 006.

... Respondents in WA(MD) . 1510/ 2016

1 THE CORRESPONDENT,
ST ARLANANDAR HR.SEC.SCHOOL,
ORIYUR 623 406, RAMANATHAPURAM DISTRICT.

2 THE ACCOUNTANT GENERAL OF TAMILNADU,
O/O.THE ACCOUNTANT GENERAL, CHENNAI-600 018.

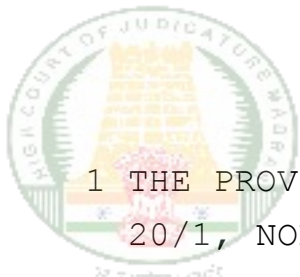
3 THE PAY & ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE SUB TREASURE OFFICER,
TIRUVADANAI 623 407, RAMANATHAPURAM DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
RAMANATHAPURAM, RAMANATHAPURAM DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
RAMANATHAPURAM DISTRICT.

... Respondents in WA(MD) . 1511/ 2016



1 THE PROVINCIAL VALAN PROVINCE OF S.A.T. ST ANNES PROVINCIALATE,
20/1, NORTH HIGH GROUND ROAD, PALAYAMKOTTAI 627 001,
TIRUNELVELI DISTRICT.

2 THE ACCOUNTANT GENERAL OF TAMILNADU,
O/O.THE ACCOUNTANT GENERAL, CHENNAI-600 018.

3 THE DIRECTOR OF TREASURIES & ACCOUNTS,
SAIDAPET, CHENNAI-600 015.

4 THE PAY & ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

5 THE DIRECTOR OF SCHOOL EDUCATION,
COLLEGE ROAD, CHENNAI-600 006.

6 THE DIRECTOR OF ELEMENTARY EDUCATION,
COLLEGE ROAD, CHENNAI-600 006.

... Respondents in WA(MD). 1512/ 2016

1 THE CORRESPONDENT,
ST.ANTONYS HR.SEC.SCHOOL, ENAYAM PUTHENTHURAI,
KEEZHIKULAM, KANYAKUMARI, TIRUNELVELI DISTRICT.

2 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.

3 THE PAY & ACCOUNTS OFFICER,
TREASUREIS & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE SUB TREASURY OFFICER,
VILAVANCODE, KUZHITHURAI, KANYAKUMARI DISTRICT. 629 163.

5 THE CHIEF EDUCATIONAL OFFICER,
NAGERCOIL 629 001, KANYAKUMARI DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
KUZHITHURAI 629 165.

... Respondents in WA(MD). 1513/ 2016

1 THE CORRESPONDENT,
ST.ANTONYS HR.SEC.SCHOOL, DINDIGUL 624 001, DINDIGUL DISTRICT.

2 THE DIRECTOR OF TREASURIES & ACCOUNTS

<https://hcservices.ecourts.gov.in/hcservices/>
SAIDAPET, CHENNAI-600 015.



3 THE PAY & ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE DISTRICT TREASURY OFFICER,
PAY & ACCOUNTS OFFICE, DINDIGUL DISTRICT 624 001.

5 THE CHIEF EDUCATIONAL OFFICER,
DINDIGUL DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
DINDIGUL DISTRICT.

... Respondents in WA(MD). 1514/ 2016

1 THE PROVINCIAL SOCIETY OF
THE DAUGHTERS OF MARY ST JOSEPHS PROVINCE DAUGHTERS
OF MARY CONVENT, MARTHANDAM 629 165, KANYAKUMARI DISTRICT.

2 THE ACCOUNTANT GENERAL OF TAMILNADU,
O/O.THE ACCOUNTANT GENERAL, CHENNAI-600 018.

3 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.

4 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

5 THE DIRECTOR OF SCHOOL EDUCATION,
COLLEGE ROAD, CHENNAI-600 006.

6 THE DIRECTOR OF ELEMENTARY EDUCATION,
COLLEGE ROAD, CHENNAI-600 006.

... Respondents in WA(MD). 1515/ 2016

1 THE PROVINCIAL CTC PROVINCE
CHARITABLE TRUST AMALAGAM VENGANGUDIPALLAM,
PALLIVADI PO, SAMAYAPURAM, TIRUCHIRAPPALLI 621 112.

2 THE ACCOUNTANT GENERAL OF TAMILNADU,
O/O.THE ACCOUNTANT GENERAL, CHENNAI-600 018.

3 THE DIRECTOR OF TREASURIES & ACCOUNTS SAIDAPET,
CHENNAI-600 015.

4 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

5 THE DIRECTOR OF SCHOOL EDUCATION,
COLLEGE ROAD, CHENNAI-600 006.



6 THE DIRECTOR OF ELEMENTARY EDUCATION,
COLLEGE ROAD, CHENNAI-600 006.

... Respondents in WA(MD). 1516/ 2016

- 1 THE CORRESPONDENT,
ST.JOSEPHS HIGH SCHOOL, KARUNYAPURAM POOTHURAI,
KANYAKUMARI DISTRICT. 629 176.
- 2 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.
- 3 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.
- 4 THE CHIEF EDUCATIONAL OFFICER,
NAGERCOIL, KANYAKUMARI DISTRICT.
- 5 THE DISTRICT EDUCATIONAL OFFICER,
THUCKALAY 629 176, KANYAKUMARI DISTRICT.
- 6 THE DISTRICT EDUCATIONAL OFFICER,
KUZHITHURAI, KANYAKUMARI DISTRICT.
- 7 THE DIRECTOR OF ELEMENTARY EDUCATIONAL OFFICER,
NAGERCOIL, KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1517/ 2016

- 1 THE CORRESPONDENT,
SYRO MALABAR CATHOLIC SCHOOLS DIOCESE OF THUCKALAY,
KALLUVILAI, MULAGUMOODU, KANYAKUMARI DISTRICT. 629 167.
- 2 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.
- 3 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.
- 4 THE CHIEF EDUCATIONAL OFFICER,
NAGERCOIL, KANYAKUMARI DISTRICT.
- 5 THE DISTRICT EDUCATIONAL OFFICER,
THUCKALAY 629 175, KANYAKUMARI DISTRICT.
- 6 THE DISTRICT EDUCATIONAL OFFICER,
KUZHITHURAI, KANYAKUMARI DISTRICT.



7 THE DIRECTOR OF ELEMENTARY EDUCATIONAL OFFICER,
NAGERCOIL, KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1518/ 2016

- 1 THE CORRESPONDENT,
AMALA CONVENT GIRLS HR.SEC.SCHOOL,
THUCKALAY 629 175, KANYAKUMARI DISTRICT.
- 2 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.
- 3 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.
- 4 THE SUB TREASURY OFFICER,
KALKULAM, THUCKALAY, KANYAKUMARI DISTRICT.
- 5 THE CHIEF EDUCATIONAL OFFICER,
NAGERCOIL 629 001, KANYAKUMARI DISTRICT.
- 6 THE DISTRICT EDUCATIONAL OFFICER,
THUCKALAY 629 176, KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1519/ 2016

- 1 THE CORRESPONDENT,
ST ANTONYS HIGH SCHOOL, SURULACODE 629 164,
KANYAKUMARI DISTRICT.
- 2 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.
- 3 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.
- 4 THE SUB TREASURY OFFICER,
KALKULAM, THUCKALAY, KANYAKUMARI DISTRICT.
- 5 THE CHIEF EDUCATIONAL OFFICER,
NAGERCOIL 629 001, KANYAKUMARI DISTRICT.
- 6 THE DISTRICT EDUCATIONAL OFFICER,
THUCKALAY 629 1765 KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1520/ 2016

- 1 THE CORRESPONDENT,
ST THOMAS HIGH SCHOOL, NETTA 629 001,
KANYAKUMARI DISTRICT.



2 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.

3 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE SUB TREASURY OFFICER,
VILAVANCODE, KUZHITHURAI, KANYAKUMARI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
NAGERCOIL 629 001, KANYAKUMARI DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
KUZHITHURAI, KANYAKUMARI DISTRICT.

... Respondents in WA(MD) . 1521/ 2016

1 THE CORRESPONDENT,
ST MARYS HIGHER SECONDARY SCHOOL, KALIYAL 629 101,
KANYAKUMARI DISTRICT.

2 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.

3 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE SUB TREASURY OFFICER,
VILAVANCODE, KUZHITHURAI, KANYAKUMARI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
NAGERCOIL 629 001, KANYAKUMARI DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
KUZHITHURAI, KANYAKUMARI DISTRICT.

... Respondents in WA(MD) . 1522/ 2016

1 THE PROVINCIAL JOACHIM PROVINCE OF S.A.T.
ST ANNES PROVINCIALATE NO.54, CRAWFORD COLONY,
TRICHY DISTRICT.

2 THE ACCOUNTANT GENERAL OF TAMILNADU,
O/O.THE ACCOUNTANT GENERAL, CHENNAI-600 018.

3 THE DIRECTOR OF TREASURIES & ACCOUNTS,
SAIDAPET, CHENNAI-600 015.



4 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

5 THE DIRECTOR OF ELEMENTARY EDUCATION,
COLLEGE ROAD, CHENNAI-600 006.

... Respondents in WA(MD). 1523/ 2016

1 THE CORRESPONDENT,
ST MARYS PRIMARY SCHOOL, KALIYAL 629 101, KANYAKUMARI DISTRICT.

2 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.

3 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE SUB TREASURY OFFICER,
VILAVANCODE, KUZHITHURAI, KANYAKUMARI DISTRICT.

5 THE DISTRICT OF ELEMENTARY EDUCATIONAL OFFICER,
NAGERCOIL 629 001, KANYAKUMARI DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
KUZHITHURAI, KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1524/ 2016

1 THE CORRESPONDENT,
ST ANTONYS PRIMARY SCHOOL, ENAYAM, PUTHENTHURAI,
KEEZHIKULAM 629 193, KANYAKUMARI DISTRICT.

2 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.

3 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE SUB TREASURY OFFICER, VILAVANCODE,
KUZHITHURAI, KANYAKUMARI DISTRICT.

5 THE DISTRICT OF ELEMENTARY EDUCATIONAL OFFICER,
NAGERCOIL 629 001, KANYAKUMARI DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
KARUNGAL 629 157, KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1525/ 2016



1 THE CORRESPONDENT,
ST JOSEPHS PRIMARY SCHOOL,
PILANKALAI MULAGUMOODU, KANYAKUMARI DISTRICT. 629 167.

2 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.

3 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE SUB TREASURY OFFICER,
KALKULAM, THUCKALAY, KANYAKUMARI DISTRICT.

5 THE DISTRICT OF ELEMENTARY EDUCATIONAL OFFICER,
NAGERCOIL 629 001, KANYAKUMARI DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
THIRUVATTAR, KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1526/ 2016

1 THE CORRESPONDENT, AMALA CONVENT TAMIL PRIMARY SCHOOL,
THUCKALAY 629 175, KANYAKUMARI DISTRICT.

2 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.

3 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE SUB TREASURY OFFICER,
KALKULAM, THUCKALAY, KANYAKUMARI DISTRICT.

5 THE DISTRICT OF ELEMENTARY EDUCATIONAL OFFICER,
NAGERCOIL 629 001, KANYAKUMARI DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
THIRUVATTAR, KANYAKUMARI DISTRICT.

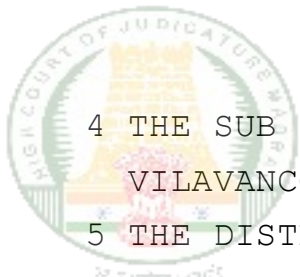
... Respondents in WA(MD). 1527/ 2016

1 THE CORRESPONDENT,
ST.THOMAS PRIMARY SCHOOL, NETTA 629 011, KANYAKUMARI DISTRICT.

2 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.

<https://hcservices.accounts.gov.in/hcservices/>

3 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.



4 THE SUB TREASURY OFFICER,
VILAVANCODE, KUZHITHURAI, KANYAKUMARI DISTRICT.

5 THE DISTRICT OF ELEMENTARY EDUCATIONAL OFFICER,
NAGERCOIL 629 001, KANYAKUMARI DISTRICT.

6 THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
KUZHITHURAI, KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1528/ 2016

1 THE CORRESPONDENT,
ST.ANTONYS PRIMARY SCHOOL, SURULACODE 629 164,
KANYAKUMARI DISTRICT.

2 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.

3 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE DISTRICT OF ELEMENTARY EDUCATIONAL OFFICER,
NAGERCOIL 629 001, KANYAKUMARI DISTRICT.

5 THE ASST.ELEMENTARY EDUCATIONAL OFFICER,
THIRUVATTAR, KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1529/ 2016

1 THE CORRESPONDENT,
ST.JOSEPHS HIGH SCHOOL, PILANKALAI,
MULAGUMOODU, KANYAKUMARI DISTRICT.

2 THE DIRECTOR OF TREASURIES & ACCOUNTS
SAIDAPET, CHENNAI-600 015.

3 THE PAY AND ACCOUNTS OFFICER,
TREASURIES & ACCOUNTS DEPARTMENT, CHENNAI-600 001.

4 THE SUB TREASURY OFFICER, KALKULAM,
THUCKALAY, KANYAKUMARI DISTRICT.

5 THE CHIEF EDUCATIONAL OFFICER,
NAGERCOIL 629 001, KANYAKUMARI DISTRICT.

6 THE DISTRICT EDUCATIONAL OFFICER,
THUCKALAY, KANYAKUMARI DISTRICT.

... Respondents in WA(MD). 1530/ 2016

**COMMON PRAYER IN WA(MD). 1446 TO 1530 OF 2016 :**

Writ Appeals filed under Clause 15 of Letters Patent Act, preferred against the Common order passed by this Honourable Court, dated 03.03.2016 passed in writ petition in W.P(MD). Nos.21172 to 21181, 21382, 21383, 21069, to 21072 and 21491, 21789 to 21803, 21990 to 22000, 22027, 22257 to 22268, 23257 to 23260 of 2015, 1914, 2185, 2915 to 2919, 4307 to 4310, 4262, 4311, 4467 to 4478 of 2016.

Common Prayer in WP(MD) Nos.21172 to 21181, 21382, 21383, 21070, to 21072, 21491, 21789 to 21803, 21990 to 22000, 22027, 22257, 22258, 22260 to 22262, 22264 to 22268, 23257 to 23260/2015 and 1914, 2185, 2915, 2916, 2918, 4307, 4308, 4311, 4262, 4467 to 4470, 4472 to 4478

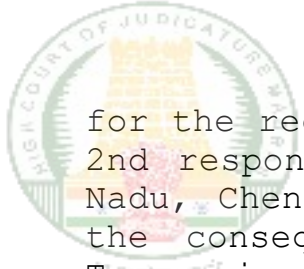
Writ Petitions are filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings issued by the 2nd Principal Chief Commissioner of Income Tax Tamil Nadu Chennai in letter C.No.Misc./PRO/2015-16 dated 07.10.2015 and the consequent Circular of the 4th respondent Director of Treasuries and Accounts in Rc.No. 23545/2014/E1 dated 26.10.2015 insisting upon the petitioner to deduct Income Tax (TDS) from the salaries of the Religious Nuns in the service of the petitioner's school (name list annexed), quash the same, in so far as the petitioner's school is concerned.

Prayer in WP(MD) No.21069 of 2015:

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings issued by the 2nd Principal Chief Commissioner of Income Tax Tamil Nadu Chennai in letter C.No.Misc./PRO/2015-16 dated 07.10.2015 and the consequential Circulars of the 4th respondent Director of Treasuries and Accounts in Rc.No. 23545/2014/E1 dated 26.10.2015 and 8th respondent Joint Director in Rc.No.B3/2015 dated 05.11.2015 insisting upon the petitioner to deduct Income Tax (TDS) from the salaries pensions of the Religious Nuns in the service of the petitioner's college (name list annexed), Quash the same, in so far as the petitioner's college is concerned.

Prayer in WP(MD) No.22259 of 2015:

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling



for the records relating to the impugned proceedings issued by the 2nd respondent Principal Chief Commissioner of Income Tax, Tamil Nadu, Chennai in Letter C.No. Misc./PRO/2015-16 dt.07.10.2015 and the consequential Circulars of the 4th respondent Director of Treasuries and Accounts in Rc.No.23545/2014/E1 dated 26.10.2015 and 8th respondent Joint Director in Rc.No.B3/ 2015 dated 05.11.2015 insisting upon the petitioner to deduct Income Tax (TDS) from the salaries of the Religious Nuns in the service of the petitioners school(name list annexed), quash the same, in so far as the petitioners school is concerned.

Prayer in WP(MD) No.22263 of 2015:

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records relating to the impugned proceedings issued by the 2nd respondent Principal Chief Commissioner of Income Tax, Tamil Nadu, Chennai in Letter C.No. Misc./PRO/2015-16 dt.07.10.2015 and the consequent Circular of the 4th respondent Director of Treasuries and Accounts in Rc.No.23545/2014/E1 dated 26.10.2015 insisting upon the petitioner to deduct Income Tax (TDS) from the salary of Sister Arokia Mary, quash the same, in so far as the petitioners school is concerned.

Prayer in WP(MD) No.2917 of 2016:

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records relating the impugned proceedings issued by the 2nd respondent Principal Chief Commissioner of Income Tax, Tamil Nadu Chennai in Letter C.No.Misc./PRO/2015-16 dated 07.10.2015 and the consequent circular of the 5th respondent Director of Treasuries and Accounts in Rc.No.23545/2014/E1 dated 26.10.2015 deducting Income Tax (TDS) from the pension of the Religious Fathers who were in service of the petitioners institutions (name list annexed), quash the same, in so far as the petitioner's institutions are concerned.

Prayer in WP(MD) No.2919 of 2016:

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records relating to the impugned proceedings issued by the 2nd respondent Principal Chief Commissioner of Income Tax, Tamil Nadu, Chennai in Letter C.No. Misc/PRO/2015-16 dated 07.10.2015 and the consequent Circular of the 5th respondent Director of Treasuries and Accounts in Rc.No.23545/2014/E1 dated 26.10.2015 insisting upon the Schools to deduct Income Tax (TDS) from the salary / Pension of the Religious Nuns in the service / retired from the petitioners Congregation(name list annexed), quash the same in so far as the petitioner's school is concerned.

**Prayer in WP(MD) No.4309 of 2016:**

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records relating to the impugned proceedings issued by the 2nd respondent Principal Chief Commissioner of Income Tax, Tamil Nadu, Chennai in Letter C.No. Misc./PRO/2015-16 dated 07.10.2015 and the consequent Circular of the 5th respondent Director of Treasuries and Accounts in Rc.No.23545/2014/E1 dated 26.10.2015 insisting upon the Schools to deduct Income Tax (TDS) from the salary/pension of the Religious Nuns in the service/retired from the petitioner's Congregation(name list annexed), quash the same in so far as the petitioner's school is concerned.

Prayer in WP(MD) No.4310 of 2016:

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records relating to the impugned proceedings issued by the 2nd respondent Principal Chief Commissioner of Income Tax, Tamil Nadu, Chennai in Letter C.No. Misc./PRO/2015-16 dated 07.10.2015 and the consequent Circular of the 5th respondent Director of Treasuries and Accounts in Rc.No.23545/2014/E1 dated 26.10.2015 insisting upon the Schools to deduct Income Tax (TDS) from the salary/ Pension of the Religious Nuns in the service from the petitioners Congregation (name list annexed) quash the same in so far as the petitioner's school is concerned.

Prayer in WP(MD) No.4471 of 2016:

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records relating to the impugned proceedings issued by the 2nd respondent Principal Chief Commissioner of Income Tax, Tamil Nadu, Chennai in Letter C. No. Misc./PRO/2015-16 dated 07.10.2015 and the consequent Circular of the 5th respondent Director of Treasuries and Accounts in Rc.No.23545/2014/E1 dated 26.10.2015 insisting upon the Schools to deduct Income Tax (TDS) from the salary/ Pension of the Religious Nuns in the service from the petitioners Congregation (name list annexed) quash the same in so far as the petitioner is concerned.

APPEARANCE:

**WA(MD)Nos.1446 TO 11530 OF 2016
(TOTAL 85 WRIT APPEALS)**

AND

CONNECTED CMPs

(TOTAL 86 CIVIL MISCELLANEOUS PETITIONS)

**FOR APPELLANTS IN ALL WRIT APPEALS:**

MR.T.RAVIKUMAR,
SENIOR STANDING COUNSEL FOR INCOME TAX.

FOR RESPONDENTS:

MR. T. CIBI CHAKRABORTHY
FOR M/s.ISAAC CHAMBERS, ADVOCATE FOR R1
IN WA(MD)Nos.1446, 1450 to 1455, 1458, 1460 to 1470,
1472 to 1495, 1497 to 1508, 1510, 1512, 1513,
1515, 1518, 1520 to 1530 of 2016.

Fr.V. JOHN KENNEDY, ADVOCATE FOR R1
IN WA(MD)No.1471 OF 2016.

Mrs.S.SRIMATHY, SPECIAL GOVERNMENT PLEADER
on behalf of the Respondents 4 to 6
(Educational Department) in all Writ Appeals.

Mr. P. Gunasekaran, Standing Counsel for Accountant
General in WA(MD)No.1523 OF 2016.

COMMON JUDGEMENT

[Judgment of the Court was delivered by DR.VINEET KOTHARI, J.]

Both the learned counsel appearing for the appellants/respondents submit that the controversy in the present appeals is squarely covered by a recent decision of a Division Bench of this Court, rendered in Chennai, to which, one of us was a party (**Dr.Vineet Kothari,J**) in W.A.No.319 of 2019 and batch [**Union of India Vs. The Society of Mary Immaculate (Tamil Nadu) and others**], wherein this Court held that the State is liable to deduct income tax at source under Section 192 of the Income Tax Act, 1961, while making payment of salary from the Grant-in-Aid, to the Teachers in the respondents Societies/Schools, who may be Nuns or Sisters or Missionaries working as Teachers in such Institutions.

2.The relevant portion of the said judgment rendered on 20.03.2019 is quoted below for ready reference:

"49. On the basis of the aforesaid, we find that the salary in question was not directly received by the Congregation or Religion by overriding diversion of title, but were paid by the State to the Teachers who are Nuns or Missionaries and thereafter, it might have been applied or made over to the Church or Diocese or the Institution run by them. Merely by illustrative view of the entry shown as deposit of salary in common

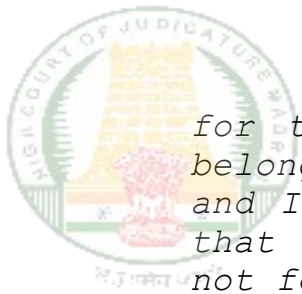


bank account or such Nuns or Missionaries not signing the receipt of salary in the Registers maintained by the Institution itself is not sufficient to prove such facts for all such persons belonging to the said class and the same cannot be taken as a proof of diversion of their salary income by overriding title in favour of the Institution or the Religion. The salary is paid under the contract of employment with which Educational Institution or the Church or Diocese is not even a privy to such contract of employment qua the State Government.

50. Moreover, the State Government as a Payer of salary under Income Tax Act is not bound by any Religious tenets or provisions of Canon Law. It has nothing to do with the Religious freedom as guaranteed under Articles 25 and 26 of the Constitution of India. In the present case, the State Government cannot be said to be bound to pay such salary in favour of the Church or Diocese in place of Teachers concerned who may be Nuns or Missionaries and who may even leave and come out of such Religious Order on their own volition. On the other hand, the State Authorities, if they do not deduct tax at source on such salary payments, may be held guilty of not following the provisions of Income Tax Act rendering them to pay penalty and even face prosecution. Therefore, neither the Income Tax Department nor the State Government have anything to do with the religious character of the Institution, may be Teachers or Nuns or Missionaries and therefore, they cannot take a stand for not making the tax deduction at source in view of the Canon Law.

51. Therefore, in our opinion, with great respects, the learned Single Judge has taken an impermissible route of Canon Law to interpret the provisions of Income Tax Law and holding such Tax Law to be of secondary importance, vis-a-vis the Canon Law applicable to the individual Teachers belonging to the class of Nuns, Missionaries or Sisters. Therefore, we are of the considered opinion that the present writ appeals filed by the Union of India deserve to be allowed and the order of the learned Single Judge under the appeal deserves to be set aside. We accordingly allow the said appeals of the appellant Union of India and set aside the order passed by the learned Single Judge. No costs.

conscious of the fact that our reversal of the order passed by the learned Single Judge may result in practical complications for the past period



for the Educational Institutions as well as Teachers belonging to said class and also the State Government and Income Tax Department on the other side, we direct that this judgment shall be applied prospectively and not for the past period."

WEB COPY

3. In view of the aforesaid judgment, the present writ appeals are disposed of on the same terms. The miscellaneous petitions are closed. There is no order as to costs.

4. In these appeals, there are some Respondents/Assesseees, who are not represented by the learned Counsel before us. Though, prima facie, we find that those writ appeals are also covered by this judgment (and) we have disposed of those writ appeals also, we direct that a copy of the judgment may be sent to the Respondents/Assesseees, who are not represented here before this Court and they are at liberty to apply to the Court by way of appropriate Miscellaneous Application, in case, the facts of their cases are different in nature, by pointing such difference of facts with reference to the aforesaid Judgment.

Sd/-

Assistant Registrar (C.O.)

// True Copy //

Sub Assistant Registrar (CS)

Arul

To

- 1 THE DIRECTOR OF TREASURIES AND ACCOUNTS,
SAIDAPET, CHENNAI. 600 015.
- 2 THE PAY AND ACCOUNTS OFFICER
TREASURIES AND ACCOUNTS DEPARTMENT, CHENNAI.
- 3 THE DISTRICT TREASURY OFFICER,
COLLECTORATE CAMPUS, TIRUCHIRAPPALLI.
4. THE CHIEF EDUCATIONAL OFFICER, DINDIGUL.
5. THE CHIEF EDUCATIONAL OFFICER, TIRUCHIRAPPALLI 08.
6. THE CHIEF EDUCATIONAL OFFICER, PUDUKOTTAI.
7. THE CHIEF EDUCATIONAL OFFICER, THENI 531, THENI DISTRICT.
8. THE CHIEF EDUCATIONAL OFFICER,
TIRUNELVELI AND DISTRICT.



9. THE CHIEF EDUCATIONAL OFFICER,
NAGERCOIL, KANYAKUMARI DISTRICT.
10. THE CHIEF EDUCATIONAL OFFICER,
TANJORE AND DISTRICT.
11. THE CHIEF EDUCATIONAL OFFICER,
TIRUNELVELI, TIRUNELVELI DISTRICT.
12. THE CHIEF EDUCATIONAL OFFICER,
TUTICORIN, TUTICORIN DISTRICT.
13. THE CHIEF EDUCATIONAL OFFICER,
MADURAI DISTRICT.
14. THE CHIEF EDUCATIONAL OFFICER,
SIVAGANGAI 630 562, SIVAGANGAI DISTRICT.
15. THE CHIEF EDUCATIONAL OFFICER,
RAMANATHAPURAM, RAMANATHAPURAM DISTRICT.
16. THE DISTRICT EDUCATIONAL OFFICER,
TRICHY -1, TIRUCHIRAPPALLI DISTRICT.
17. THE DISTRICT EDUCATIONAL OFFICER,
PUTHUGRAMAM ROAD, TUTICORIN, TUTICORIN DISTRICT.
18. THE DISTRICT EDUCATIONAL OFFICER,
UTHAMAPALAYAM 533, THENI DISTRICT.
19. THE DISTRICT EDUCATIONAL OFFICER,
THUCKALAY 629 175, KANYAKUMARI DISTRICT.
20. THE DISTRICT EDUCATIONAL OFFICER,
TIRUCHIRAPPALLI.
21. THE DISTRICT EDUCATIONAL OFFICER,
PALANI, DINDIGUL DISTRICT.
22. THE DISTRICT EDUCATIONAL OFFICER,
PUDUKOTTAI, PUDUKOTTAI DISTRICT.
23. THE DISTRICT EDUCATIONAL OFFICER,
MADURAI DISTRICT.
24. THE DISTRICT EDUCATIONAL OFFICER,
DEVAKOTTAI 630 302. SIVAGANGAI DISTRICT.
25. THE DISTRICT EDUCATIONAL OFFICER,
RAMANTHAPURAM DISTRICT.
26. THE DISTRICT EDUCATIONAL OFFICER,
KUZHITHURAI 629 165.



27. THE DISTRICT EDUCATIONAL OFFICER,
DINDIGUL DISTRICT.

28. THE DISTRICT EDUCATIONAL OFFICER,
PERIYAKULAM.

29. THE DISTRICT EDUCATIONAL OFFICER,
THIRUVERUMBUR RANGE, TRICHY DISTRICT.

30. THE DISTRICT EDUCATIONAL OFFICER,
NAGERCOIL, KANYAKUMARI DISTRICT.

31. THE DISTRICT EDUCATIONAL OFFICER,
KUMBAKONAM, THANJAVUR DISTRICT.

32. THE DISTRICT EDUCATIONAL OFFICER,
CHERANMAHADEVI, TIRUNELVELI DISTRICT.

33. THE REGIONAL JOINT DIRECTOR,
DISTRICT EMPLOYMENT & TRAINING,
RAJAMALAI 20, TRICHY DISTRICT.

34. THE DIRECTOR OF EMPLOYMENT AND TRAINING,
GUINDY, CHENNAI 32.

35. THE DIRECTOR OF SCHOOL EDUCATION,
COLLEGE ROAD, CHENNAI 600 006.

36. THE DIRECTOR OF ELEMENTARY EDUCATION,
COLLEGE ROAD, CHENNAI 600 006.

37. THE DIRECTOR OF COLLEGIATE EDUCATION,
COLLEGE ROAD, CHENNAI 6.

38. THE JOINT DIRECTOR OF COLLEGIATE EDUCATION,
TIRUCHIRAPALLI REGION, TIRUCHIRAPALLI.

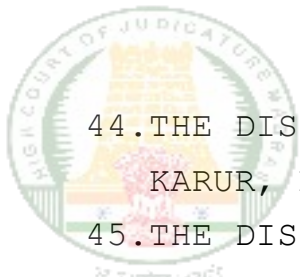
39. THE JOINT DIRECTOR OF COLLEGIATE EDUCATION,
MADURAI REGION, MADURAI 20.

40. THE JOINT DIRECTOR OF COLLEGIATE EDUCATION,
TIRUNELVELI REGION 02. TIRUNELVELI.

41. THE JOINT DIRECTOR OF COLLEGIATE EDUCATIONAL,
MADURAI REGION, MADURAI 625 020.

42. THE INSPECTOR OF ANGLO INDIAN SCHOOLS,
COLLEGE ROAD, CHENNAI 06.

43. THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
TIRUCHIRAPALLI AND DISTRICT.



44. THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
KARUR, KARUR DISTRICT.
45. THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
PUDUKOTTAI, PUDUKOTTAI DISTRICT.
46. THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
NAGERCOIL, KANYAKUMARI DISTRICT.
47. THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
DINDIGUL, DINDIGUL DISTRICT.
48. THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
THANJORE AND DISTRICT.
49. THE DISTRICT ELEMENTARY EDUCATIONAL OFFICER,
THENI AND DISTRICT.
50. THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
THIRUVATTAR, KANYAKUMARI DISTRICT.
51. THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
TIRUCHIRAPALLI DISTRICT.
52. THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
KADAVUR, THARANGAMPATTI, KARUR DISTRICT. 311.
53. THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER, (URBAN)
PALANI DINDIGUL DISTRICT.
54. THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
AMMAPET, TANJORE DISTRICT.
55. THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
SUCHINDRAM, KANYAKUMARI DISTRICT.
56. THE ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
RAJAMANGALAM RANGE, KANYAKUMARI DISTRICT.
57. THE ADDITIONAL ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
VIRALIMALAI, PUDUKKOTTAI DISTRICT.
58. THE ADDITIONAL ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
MANIKONDAM - 012. TRICHY DISTRICT.
59. THE ADDITIONAL ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
ANNAVASAL, PUDUKKOTTAI DISTRICT.
60. THE ADDITIONAL ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
UTHAMAPALAYAM.



61. THE ADDITIONAL ASSISTANT ELEMENTARY EDUCATIONAL OFFICER,
MARUNGAPURI UNION, (KOVILPATTI)
TIRUCHIRAPPALLI DISTRICT.

WEB COPY

5CC'S TO MR. T. RAVIKUMAR, ADVOCATE SR 57059

1CC TO MR. V. JOHN KENNEDY, ADVOCATE SR 56829

1CC TO MR. P. GUNASEKARAN, ADVOCATE SR 57858

1CC TO MR. T. CHIB CHAKRABORTHY, ADVOCATE SR 57272

1CC TO MR. S. SRIMATHY, ADVOCATE SR 57715

KM

24/05/2019

46P/71C

W.A. (MD) Nos.1446 to 1530 of 2016

AND

all the connected miscellaneous petitions

27.03.2019