

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.03.2020

CORAM:

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.13785 of 2016
and W.P.No. 13057 of 2017
and WMP.No.12093 of 2016

W.P.No.13785 of 2016

T. Elumalai

...Petitioner

Vs.

1. The Government of Tamil Nadu
Rep. By its Secretary,
Rural Development and Panchayat
Raj (PR- 4) Department,
Fort St. George, Chennai - 600 009.
2. The District Collector,
The Inspector of Panchayat,
Office of the Collectorate,
Kancheepuram, Kancheepuram District.
3. The Tahsildar,
Office of the Tahsildar (Taluk Office),
Chengalpet Town,
Kancheepuram District.
4. The Block Development Officer (Panchayat),
Office of the Block Development,
Kattankulathur, Chengalpattu Taluk,
Kancheepuram District - 603 203.

...Respondents

Prayer:-

Writ Petition filed under Article 227 of the Constitution of India in the nature of Writ of Certiorari, calling for the records pertaining in proceedings of the 1st respondent in G.O. (D).No.142 dated 01.04.2016 in confirming the order of the 2nd respondent in ந.க.எண். 171/2012/அ8/உ.இ(உ) dated 22.06.2013 as published in Tamil Gazette in issue No.174 dated 24.06.2013 in Part IV Section 2, to quash the same.

W.P.No.13057 of 2017:

T. Elumalai

... Petitioner

Vs.

1. The Assistant Director of Rural Development (Audit),
Office of the Assistant Director of Rural Development,
Collectorate Buildings,
Kancheepuram, Kancheepuram District.
2. The Deputy Block Development Officer of
the Panchayat Union (Audit),
Kattankulathur Panchayat Union,
Kattankulathur,
Chengalpattu Taluk,
Kancheepuram District - 603 204.
3. The District Collector/
The Inspector of Panchayat,
Office of the Collectorate,
Kancheepuram, Kancheepuram District.

...Respondents

Prayer:-

Writ Petition filed under Article 227 of the Constitution of India in the nature of Writ of Certiorari, calling for the records of the 1st respondent pertaining to the proceedings in ந.க.எண். 430-2016/அ.3 dated 17.04.2017 together with the second proceedings of the 1st respondent in ந.க.எண். 430/2016/அ.3 dated 08.05.2017 so as to quash the same.

For petitioner : Mr.N. Jothi

for Mr.M.C. Govindan

For respondent : Mrs.Narmadha Sampath

Additional Advocate General

asst. by Mr.E.Balamurugan [R1-R3]

Mr.S.Sivashanmugasundaram

assisted by Mr.M.Elumalai [R2]

C O M M O N O R D E R

Heard Mr.N.Jothi for Mr.M.C. Govindan, learned counsel appearing for the petitioner and Mrs.Narmadha Sampath, learned Additional Advocate General assisted by Mr.E.Balamurugan, learned counsel appearing for the respondents 1 & 3 and

Mr.S.Sivashanmugasundaram, learned counsel assisted by Mr.M. Elumalai, learned Government Advocate appearing for the second respondent.

2. Both writ petitions have been filed by one Mr.T.Elumalai, who was the former President of the Then Melpakkam Village Panchayat, Chengalpet Taluk, Kancheepuram District.

3. The order impugned in W.P.No.13785 of 2016, is an order passed by the Government in G.O.(D).No.142 dated 01.04.2016 in exercise of its power under Section 205(12) of the Tamil Nadu Panchayats Act, 1994(hereinafter referred to as 'the Act'). The order impugned in W.P.No.13057 of 2017 is a surcharge proceedings initiated by the Assistant Director, Rural Development (Audit), the 1st respondent in the said writ petition vide proceedings dated 17.04.2017 and the consequential proceedings dated 08.05.2017. The surcharge proceedings initiated by the Audit Department is consequent upon the petitioner being removed from the office of the President of the said village Panchayat.

4. Since both the writ petitions are connected, they were heard together and disposed of by this common order. The result in W.P.No.13785 of 2016 will have a direct bearing on W.P.No.13057 of 2017, therefore the said writ petition is taken up for consideration at the first instance.

5. The petitioner was elected as the President of the Then Melpakkam Village Panchayat, Chengalpet Taluk, Kancheepuram District during 2006. After completing of his term of office, once again contested the election to the said post in the second term during 2011 and he was successful and got re-elected. According to the petitioner, the rival candidate, whom he had defeated created problems.

6. The petitioner would submit that he had been put to suffering, the first of which was by passing an order of withholding the power to sign the cheques on behalf of the village Panchayat by invoking the power under Section 203 of the Act. Thereafter, a show cause notice was issued, which according to the petitioner pertains to a matter relating to earlier term of office as President. The matter ultimately boiled down to action being initiated under Section 205(1) of the Act, wherein, the District Collector/Inspector of Panchayats proposed to remove the petitioner from the office of the President of the

said village panchayat. This process commenced with issuance of show cause notice dated 01.11.2012, which contained 13 charges and the petitioner was called upon to submit his explanation as to why action should not be taken for removal from the post of President.

7. The petitioner submitted his reply on 15.11.2012 denying each and every allegations made in the charge memo and substantiating his reply by submitting copies of the Panchayat resolutions, the decisions taken in the Gramasaba and the payment receipts and the acknowledgments, which were produced etc. Thereafter, the petitioner was issued a notice on 27.12.2012 by the Tahsildar, Chengalpet, informing the petitioner, the President of the Village Panchayat and the ward members that a meeting of the Panchayat is to be convened on 04.01.2012 at 11.00 a.m in terms of Section 205(2) of the Act to ascertain the views of the Panchayats with regard to the proposal to remove the petitioner from the office President of the Panchayat. In the said meeting, Tahsildar had recorded the views of the petitioner as well as the individual ward members. On perusal of the minutes recorded by the Tahsildar, it is seen that the petitioner had explained as to how he had adhere to all the proceedings and requested the Authorities to permit him to conduct the affairs of the Panchayat in a good and transparent manner.

8. The five of the six ward members had specifically stated that the charges are unsustainable and the same should be forthwith withdrawn. The views of the individual ward members have been recorded by the Tahsildar. The ward member from the second ward is the only ward member, who had sought for action being taken against the petitioner pursuant to the charges. Thus, in terms of provisions of the Act, before convening the meeting by the Tahsildar, the procedure under Sub-Section 2 of Section 205 is required to be followed, wherein, the most important aspect is that if an explanation is given by the President of the Village Panchayat to the show cause notice/charge memo, the Inspector of Panchayats is required to record his opinion as to how the explanation is not satisfactory and then forward the same to the Tahsildar with a proposal to remove the President. For ascertaining the views of the Village Panchayat, the Tahsildar then has to convene a meeting under Sub-Section(3) of Section 205 for the consideration of the notice and explanation, if any, and the proposal for the removal of the President. In terms of Sub-Section (4) of Section 205, a copy of the notice of the meeting shall be caused to be delivered to the President and to all the members of the Village Panchayat by the Tahsildar at least seven days before the date of the meeting. In terms of the Sub-Section (8) of Section 205, as soon as the meeting is commenced, the Tahsildar shall read to

the village panchayat the notice of the Inspector and the explanation, if any, of the president for the consideration. In terms of Sub-Section(8A) of Section 205, there shall be no debate in the meeting and the Tahsildar shall not speak on the merits of the notice or the explanation nor shall be entitled to vote at the meeting. In terms of Sub-Section(9) of Section 205, the Tahsildar has to follow the procedure under Sub-Section (10) by recording the views of the Village Panchayat expressed during the meeting and the copy of the notice shall forthwith on the termination of the meeting be forwarded to the Inspector of Panchayats. In terms of Sub-Section (11) of Section 205, the Inspector may after considering the views of the Village Panchayat in this regard, in his discretion either remove the President from office by notification with effect from a date to be specified therein or drop further action. Sub-Section(12) of Section 205 confers on the power of Government to cancel notification issued under Sub - Section(11). Sub-Section (13) of Section 205 disqualifies such removed candidate from contesting for the election as President until expiry in the dates specified in the notification.

9. Reverting back to the facts of the case, the five out of six elected ward members have opposed the proposal to remove the petitioner from the post of President and their views have been recorded. Apart from that on 04.12.2013, a representation has been submitted by the public of the village stating that the petitioner has unnecessarily targeted and action should be withdrawn and he should not be harassed.

10. As mentioned above, the petitioner's cheque signing power was withdrawn. This was challenged by the petitioner in W.P.No.32143 of 2012, which was allowed and the order was set aside on 28.02.2013. A notice was issued to the petitioner calling for his explanation as to why he should not be removed. The petitioner has submitted a detailed explanation, pursuant to which the impugned order has been passed. This order has been published in the Tamil Nadu Gazette on 24.06.2013. By virtue of which the petitioner was removed from the post of President of the Village Panchayat.

11. The petitioner filed an appeal petition under Section 203(12) of the Act before the 1st respondent on 29.06.2013. The appeal petition was rejected by order dated 03.01.2014 in G.O. (D).No.01. This order was challenged by the petitioner by filing W.P.No.3695 of 2014. To be noted, in the said writ petition the petitioner apart from contending that the Government Order was passed by Secretary to Government, who is not competent person, the petitioner raised other grounds contending that very initiation of the proceedings is totally flawed and there are several statutory files, which would render the order of removal

as illegal and unsustainable in law. The District Collector had filed counter affidavit in the said writ petition, in which, in paragraph 35 of the counter affidavit, it was admitted by the District Collector that Principal Secretary to Government Thiru. C.V.Sankar, I.A.S. heard the appeal petition and his successor in Office Thiru. N.S. Palaniappan passed the orders. According to the District Collector there is no error in the notice procedure. However, the District Collector lost sight of the fundamental legal principle that "the person, who hears has to decide". The writ petition was allowed on this ground by order dated 15.10.2015 and the Government Order was set aside and remanded the same to the first respondent therein with a direction to give due opportunity to the petitioner and pass appropriate orders afresh. Pursuant to which, the petitioner had appeared before the 1st respondent on the date assigned and had submitted a memorandum of written submissions, in which, it is seen that the petitioner has not only challenged the order on the merits of the decision, but the entire decision making process commencing from the issuance of the show cause notice.

12. The appeal petition, which was treated as revision petition by the 1st respondent has been rejected by G.O.(D). No.142 dated 01.04.2016, which is impugned in this writ petition.

13. The petitioner's first and foremost contention is that in the notice convening meeting by the Tahsildar on 27.12.2012, the charges were not explained nor there was any proposal for removal of the petitioner and hence the notice itself is void abinitio. Further, the views of the ward members were ignored by the District Collector and there is no finding of the District Collector as to why he overruled the objections and reasons have not been recorded in writing. Further, it is submitted that the documents, which were sought for by the petitioner have been withheld despite the petitioner making written request for furnishing the same. Therefore, the petitioner contends that there is serious violation of principles of natural justice and relies on the decision in the case of Manivannan vs District Collector and Inspector of Panchayat and another [reported in 2008 4 MLJ 1048]. Further with regard to 13 charges, it has been submitted that substantial number of the charges relate to the earlier period and no action against the petitioner for such period was initiated and the authorities are precluded from doing so during his present term of office as President. In this regard, learned counsel pointed out that the charges 2, 3, 4, 5, 6 pertain to the earlier period of office as President. 15 out of 10 items in 7th charge was related to the earlier period, 22 out of 21 items in the 8th charge relate to earlier period. The 9th charge also relates to the earlier period ending with November 2011, 10th charge out of 35 items 23 relate to the

earlier period, 11th charge is fully for the first period and 12th charge, which contains 28 items of which 1 to 10 to the first period and items (wrong number of items) 11 to 27 also belong to the first period.

14. The learned counsel has referred to Section 188, 192, 199, 200 and 201 of the Act, which all deals about Preparation and Sanction of Budget. Reference has also been made to various Rules viz., Tamil Nadu Panchayats (Preparation of Plans and Estimates for Works and Mode and Conditions of Contracts) Rules, 1998, Entrustment of Functions to Grama Sabha under the Tamil Nadu Panchayats Notification dated 20.07.1998, Tamil Nadu Panchayats (Preparation and Submission of Administration Report of Village Panchayats) Rules, 1999, Tamil Nadu Village Panchayats (Receipts and Expenditure and Maintenance of the Accounts of Village Panchayats) Rules, 2000, Tamil Nadu Panchayats (Issue and Disposal of Audit report of Village Panchayats) Rules, 2000 and the Tamil Nadu Panchayats (Surcharge, Disallowance and Charge) Rules, 2000. Thus by referring to the said Rules it is submitted that the Civil Works of the Village Panchayats has been executed from their own funds and the estimates of the works carried out in the Village Panchayats up to Rs.50,000/- shall be prepared by the Panchayat Union Overseer and technically got sanctioned by the Block Engineer or Assistant Engineer (Rural Development) etc. Further with regard to the surcharge proceedings reference was made to the Tamil Nadu Panchayats (Surcharge, Disallowance and Charge) Rules, 2000 and it is submitted that every person incharge of the fund not necessarily the Panchayat President only can issue surcharge Certificate and such liability by way of suit shall be commenced within three years in terms of Section 235(2) of the Act. In support of such contention, reliance was placed on the decision reported in (1997) 1 MLJ 328. Further, it is submitted that in terms of Sub-Rule 4 of the said Rules once an Audit report on the accounts of a village panchayat is prepared and issued the audit of the accounts of that village panchayat shall not be re-opened, save with special orders of the Inspector of Panchayats.

15. It is submitted that there is no reference to any of the orders passed by the Inspector that it was on special orders show cause notice was issued for exercise of the power under the said sub-rule. Further Section 234 of the Act imposes collective liability on all Officers. Thus, it is contented that there is a limitation on exercise of power to initiate surcharge proceedings and it can be by way of a suit and the period of limitation is three years. That apart, the proceedings do not indicate that the District Collector has passed orders in terms of Sub-Rule(4) of Rule 8 of the said Rules. Reliance was placed on the decision in W.P.No.17794 and 25682 of 2013 dated

14.09.2015, 2011 (2) CTC 134, 2006 (2) CTC 574, 2015 Writ L.R. 595, 2011 (5) CTC 496, 2011 (5) CTC 197, 2011 (2) CTC 134 (FB) and 2009 (4) CTC 609 and 2009 (12) SCC 40.

16. On the above grounds, the learned counsel prays to set aside the impugned order.

17. Mrs. Narmadha Sampath, learned Additional Advocate General assisted by Mr.E.Balamurugan, learned Special Government Pleader submitted that the earlier issues cannot be reopened by the petitioner and the petitioner cannot question the initiation of proceedings by the District Collector. Further, the learned counsel referred to the findings recorded by the 1st respondent in the impugned order, more particularly, findings from paragraph 7 of the impugned order. Thus, it is submitted that the 'evil' design has been clearly brought out by the authority and it has been established that there has been misappropriation of the Panchayat funds to the tune of more than 12 lakhs and therefore, the 1st respondent was right in rejecting the revision petition. Further, with regard to collective responsibility, it is submitted that not only the petitioner has been proceeded against but the officials concerned have also been proceeded against and disciplinary action has been initiated against them.

18. Further, a reading of the impugned Government Order will clearly establish that the petitioner had been afforded full opportunity of hearing by the 1st respondent, which has been recorded in paragraph 6 of the impugned order and it is for the petitioner, who has to substantiate that there was violation of the principles of natural justice. Therefore the sheet anchor of the submission of the learned Additional Advocate General is that order passed in the earlier writ petition in fact seals the entire order and the petitioner cannot canvass any of the grounds which were raised in the earlier writ petition questioning the correctness of the order initiated by the 1st respondent.

19. The issue to be decided is whether the contentions raised by the petitioner, in this writ petition stands foreclosed in the light of the order in W.P.No.3695 of 2014. It is seen that the writ petition had not raised a contention with regard to the procedural impropriety or irregularity in the order passed by the District Collector as the prayer sought for in the said writ petition was not only quash the Government Order in G.O.(D).No.1 dated 03.01.2014, and also to quash the order of removal passed by the District Collector dated 22.06.2013. The Court while deciding the said writ petition had tested the correctness of the Government Order in G.O.(D).No.1 of 20101 dated 03.01.2014. It is evidently clear on going through the order dated 15.10.2015 passed in the said writ

petition, the Court held that the person who hears the appeal must decide and having found that one Officer heard the appeal and his successor passed the impugned order, which was admitted in paragraph 35 of the counter affidavit, allowed the writ petition and set aside the Government Order alone and remanded the matter to the first respondent. The operative portion of the order reads as follows:

2. in view of the submissions made in paragraph 35 of the counter affidavit filed by the respondents that one officer has heard the appeal and the successor passed the said impugned order. Hence, on the said ground alone, the impugned order is liable to be set aside and the matter is to be remanded back to the first respondent for fresh consideration.

3. In the result, the impugned order is set aside and the matter is remanded back to the first respondent, with a direction to him to give due opportunity to the petitioner and to pass appropriate orders afresh within a period of eight weeks from the date of receipt of copy of this order. This writ petition is accordingly disposed of. No costs. Consequently, connected miscellaneous petition is closed.

20. In the light of the above finding rendered by the learned Writ Court, the submissions of the learned Additional Advocate General cannot be countenanced that the grounds raised by the petitioner challenging the impugned order passed by the District Collector stands foreclosed. In other words the correctness of the order passed by the District Collector was never tested in the earlier writ petition. Therefore, there is no bar for the petitioner to canvass all grounds in this writ petition. Unfortunately, the 1st respondent misunderstood the scope of the remand order passed by this Court. The direction was to decide the revision petition afresh in accordance with law. It goes without saying that all grounds, which have been raised by the petitioner commencing from the initiation of proceedings culminating in the order of removal should have been decided. Unfortunately no such endeavour has been made by the 1st respondent while passing the impugned order. Furthermore, the petitioner at the time of personal hearing has submitted his memorandum of written submissions, in which, all the contentions, which have been canvassed.

21. As admitted in paragraph 6 of the impugned order that the petitioner has challenged the entire proceedings of the Collector of Kanchipuram District raising various legal grounds. If that has been so recorded by the first respondent, it is a duty enjoined upon the first respondent to decide all grounds

which he has miserably failed. However, that cannot be a ground for remand the matter that too for the second time. Thus, this Court will examine as to the propriety and correctness of the entire proceedings initiated by the District Collector.

22. The proceedings commenced with the issuance of show cause notice dated 01.10.2012, in which, 13 charges were levelled against the petitioner. The petitioner submitted his reply for all the 13 charges by reply dated 15.11.2012 and enclosed all the relevant resolutions, Grama Sabha decisions, receipts, etc. The next aspect which is very crucial in the matter is the procedure that has to be followed by the District Collector in terms of Sub-section (2) of Section 205 of the Act. This has been elaborately considered by the Hon'ble Full Bench in the case of The District Collector and Inspector of District Panchayat vs. Devi Parasuraman [(2009) 114 CTC 609], wherein it has been held as follows:

"17. In the light of the discussions made above, we summarize our views as follows:

- (i) An act of the Inspector under Section 205 is quasi-judicial in nature;
- (ii) If the Inspector is satisfied with the explanation submitted by the President under Section 205, he is required to record his satisfaction for dropping the proceeding; and
- (iii) If the Inspector differs with the views expressed by the Village Panchayat and decides to remove the President or to drop the proceeding against the President, he is not only required to record the reasons for differing with the views of the Village Panchayat, but before taking any decision to remove the President, the Inspector is also required to provide further notice to the President intimating the reasons for difference and can issue notification only on consideration of cause, if any, shown by the President."

23. In the instant case, the District Collector obviously was not satisfied with the explanation submitted by the petitioner. Had he been satisfied, he would have recorded so and dropped the proceedings. But further proceedings were initiated and the Tahsildar had convened the meeting. Before doing so, the District Collector/Inspector of Panchayats if he differs with the views expressed by the Village Panchayat and proposes to remove the President, he is not only required to record the reasons for differing with the views of the Village Panchayat but before taking any decision to remove the President, the Inspector is also required to provide notice to

the president intimating the reasons for difference and can issue notification only on consideration of cause if any shown by the President. There is nothing to indicate that as to how the District Collector was not satisfied with the explanation given by the petitioner and as to how he was satisfied that a meeting should be convened by the Tahsildar. The notice issued by the Tahsildar dated 27.12.2012 is bereft of particulars though there are two references, one pertaining to the District Collector's letter dated 04.12.2012 and the other pertains to the report of the Block Development Officer, Katankulathur Panchayat Union dated 18.07.2012. Assuming the District Collector has recorded certain reasons on 04.12.2012, the same should have been furnished not only to the petitioner but also to other ward members for being considered at the time when the meeting is convened. That apart, assuming the copy of the order is not furnished, notice calling for the meeting should prima facie disclose as to why District Collector was not satisfied with the petitioner's explanation and in spite of explanation why a meeting was to be convened for his removal. Therefore, this inherent defect cannot be cured and all consequential proceedings have to be declared as nullity. When, the meeting was convened, the petitioner made submissions which has been recorded by the Tahsildar and five of six ward members have stood by the President and have unanimously stated that they have full faith and confidence with the petitioner as the President of the Village Panchayat and called for recalling the proceedings proposing his removal.

24. As argued by the learned Additional Advocate General, the majority opinion of the Panchayat members may not be binding on the District Collector, however what the Inspector of Panchayat is to bear in mind is that the will of electorate cannot be tampered with lightly but it can be done only for strong and cogent reasons. Therefore, it is not at the whims and fancies of the Inspector of Panchayat, action can be taken under Section 205 of the Act as if it is an administration decision because the decision under Section 205 of the Act is a quasi judicial decision. There is nothing to indicate from the notice issued by the Collector that as to how he was not satisfied with the stand taken by the five elected ward members who stood by the petitioner. On a reading of the order of removal dated 22.06.2013, there is no finding rendered by the Collector as regards the procedure followed by him but straight away he proceeds to discuss about the charges. The first aspect which needs to be noted is that almost all the allegations in the 13 charges pertain to the earlier period during which the petitioner was elected as the President of the Panchayat. Therefore, if no action had been initiated by the respondents during the earlier term of office, can they do when the petitioner was elected afresh for the second term. The answer

to this question may be a definite "no" for more than one reason. Firstly, the power under Rule 8(4) as referred to by the learned Additional Advocate General has not been shown to have been exercised by the Inspector of Panchayat. That apart, all allegations pertain to non-recording of certain details in the measurement book which even as per the impugned Government Order is the responsibility of the Overseer and the Assistant Engineer. In such circumstances, the respondent would be precluded from initiating fresh proceedings after the expiry of the first term of office. Assuming the petitioner was due and payable to the Panchayat any sum of money, then the remedy for recovery of the said amount is by initiating civil proceedings which cannot be done beyond the period of three years. The said principle will equally apply to the facts of the present case. Merely because the respondent has initiated action against the erring officials cannot in any manner sanctify the impropriety of the proceedings initiated by the District Collector against the petitioner. The first respondent appears to be solely guided by the inspection report of the Executive Engineer and the Assistant Director (Panchayat). It is not known as to what these officers were doing when the petitioner was the President of the Village Panchayat during the earlier term. Thus, if the petitioner is to be blamed then the entire administration has to be charged and all the officers have to be removed from their respective posts. Thus, the procedural infirmities which have been pointed out in the preceding paragraphs render the entire proceedings as a nullity. There is nothing on record to show that the Tahsildar read the proposal for removal of the petitioner from the post of President of Village Panchayat. Not only the proposal should have been made known to the ward members but the petitioner's explanation should have been highlighted. Nevertheless, five of six elected ward members stood by the petitioner and if that is so, unless there are cogent reasons recorded by the District Collector to proceed with the proposal to remove the petitioner, the same could not have been done.

सत्यमेव जयते

25. At this juncture, it would be relevant to take note of the decision of the Division Bench in the case of K.Ramalingam vs. The Secretary to Government, Department of Local Administration and another [(2011) 2 CTC 134], which has held that in the Full Bench decision in the case of Devi Parasuraman, the Court has held that in the event of the Collector differing with the views expressed by the Village Panchayat and decides to remove the President, he is not only required to record the reasons for differing from the views expressed by the Village Panchayat but before taking any decision to remove the President, the Inspector of Panchayat is also required to provide further notice to the President of the Panchayat

intimating the reasons for difference and can issue notification only on consideration of cause, if any, shown by the President. This procedure which has been laid down in the aforementioned decision of the Full Bench and consistently followed by this Court has been given a go-by. Thus, all the procedural infirmities as pointed out above renders the entire decision making process and the ultimate decision as an illegal and consequently liable to be set aside.

26. For the above reasons, W.P.No.13785 of 2016 is allowed and the impugned orders are quashed. In the light of the order passed in W.P.No.13785 of 2016, the surcharge proceedings initiated against the petitioner cannot survive though there are other infirmities which can be taken note of to quash the surcharge proceedings.

27. In the result, both the writ petitions are allowed as prayed for. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1. The Secretary,
Government of Tamil Nadu,
Rural Development and Panchayat,
Raj (PR- 4) Department,
Fort St. George, Chennai - 600 009.
2. The District Collector,
The Inspector of Panchayat,
Office of the Collectorate,
Kancheepuram, Kancheepuram District.
3. The Tahsildar,
Office of the Tahsildar (Taluk Office),
Chengalpet Town,
Kancheepuram District.

4. The Block Development Officer (Panchayat),
Office of the Block Development,
Kattankulathur, Chengalpattu Taluk,
Kancheepuram District - 603 203.
5. The Assistant Director of Rural
Development (Audit),
Office of the Assistant Director of Rural Development,
Collectorate Buildings,
Kancheepuram, Kancheepuram District.
6. The Deputy Block Development Officer of
the Panchayat Union (Audit),
Kattankulathur Panchayat Union,
Kattankulathur,
Chengalpattu Taluk,
Kancheepuram District - 603 204.
7. The District Collector/
The Inspector of Panchayat,
Office of the Collectorate,
Kancheepuram, Kancheepuram District.

+2cc to Mr.R.Prabakar, Advocate Sr.21230
+1cc to Mr.E.Balamurugan, Advocate Sr.21120
+1cc to Mr.Dig Vijayapandian, Advocate Sr.21749
+1cc to Mr.P.S.Sivashanmugasundaram, Advocate Sr.21359

W.P.No.13785 of 2016
and W.P.No. 13057 of 2017
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