



CRP (NPD) No.108 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.11.2021

CORAM:

THE HONOURABLE MR.JUSTICE R.SUBRAMANIAN

CRP (NPD) No.108 of 2020
and CMP Nos.686 & 688 of 2020

The Managing Director,
Tamilnadu State Transport Corporation,
Trichy Region Trichy.

... Petitioner

Vs

1. Murugesan

2. Kasthoori

... Respondents

Prayer: The Civil Revision petition filed under Section 115 of the Code of Civil Procedure, against the order and decretal order, dated 04.10.2019 made in E.P.No.74 of 2014 in M.C.O.P.No.190 of 2004 on the file of the III Additional District Court, Kallakurichi.

For Petitioner : Mr.D.Venkatachalam

For Respondents : Ms.Sasirekha



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ORDER

The execution was sought for in respect of a sum of Rs.37,957/- claimed to be due under the award made in MCOP No.190 of 2004.

2. Execution was resisted by the Corporation contending that the said sum was deducted towards tax payable at source and deposited with the income tax department. The trial Court rejected the defence and ordered attachment of the bus belonging to the petitioner corporation.

3. Mr.D.Venkatachalam, learned counsel appearing for the petitioner would submit that the question as to whether the Tax Deduction at Source is applicable to awards of the Motor Accident Claims Tribunal, has been referred to the larger bench of this Court in CMA No.1113 of 2020 on 14.05.2020. Even in the order of reference, Honourable.Justice.N.Anand Venkatesh had directed stay of all execution petitions relating to and confined to the issue of tax deduction at source. Therefore, according to Mr.D.Venkatachalam, the order of attachment cannot survive.



4. Ms.Sasirekha, learned counsel appearing for the respondents would submit that the tax was deposited more than seven years ago and therefore if the execution petition is dismissed or closed, the respondents / decree holders will not be able to realise the amount awarded, in the event the Division bench answers the reference in their favour. The apprehension of the learned counsel is justified.

5. In view of the above, this Civil Revision Petition is allowed. The order of attachment, dated 04.10.2019 is set aside. However, the Execution petition in E.P.No.74 of 2014 is restored to the file of the III Additional District Court, Villupuram @ Kallakurichi and the same is directed to be kept pending since the Execution petitions are stayed till the disposal of the reference by the larger bench. The Executing Court shall proceed with Execution in accordance with law after disposal by the reference of larger bench of this Court.

6. It is stated that a sum of Rs.37,000/- is in fixed deposit as per



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the interim orders of this Court. The same shall remain as such. The

Executing Court will pass order regarding disbursal of the same when it decides the Execution petition. No costs. Consequently, connected miscellaneous petition is closed.

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vum

Index: Yes/No

Speaking order / Non speaking order

To:

The III Additional District Court, Kallakurichi.



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R.SUBRAMANIAN, J.

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