BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 30.04.2021
CORAM:
THE HONOURABLE MS.JUSTICE V.M.VELUMANI
W.P(MD)No.8410 of 2021
and
W.M.P(MD)No.6336 of 2021

T.Navaneethan ... Petitioner

vs.

1.The District Educational Officer,
Thiruchendur Educational District,
Thoothukudi District.

2.The Block Educational Officer,
Sathankulam Block,
Thoothukudi District.

3.The Manager,
Thoothukudi-Nazarette Diocesan
Trust Association (TNDTA),
Caldwell Higher Secondary School Campus,
Thoothukudi.

4.The Correspondent,
TNDTA Middle Schools,
Nallur, Sathankulam,
Thoothukudi District.

5.The Joint Commissioner of Income Tax,
O/o.The Additional/Joint Commissioner of Income Tax,
19-A, West Great Cotton Road,
Thoothukudi - 628 001,
Thoothukudi District. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus, directing the first respondent to pass an order directing the second respondent to disburse the petitioner's salary from the month of February, 2021 without seizure of any of the petitioner's authorized allowances and payments, on the basis of his representation, dated 08.04.2021 within the time frame fixed by this Court.

For Petitioner : Mr.B.N.Raja Mohamed

For RR 1 & 2 : Mr.N.Shanmugaselvam
Additional Government Pleader

ORDER

This Writ Petition is filed seeking a Writ of Mandamus, directing the first respondent to pass an order directing the second respondent to disburse the petitioner's salary from the month of February, 2021 without seizure of any of the petitioner's authorized allowances and payments, on the basis of his representation, dated 08.04.2021, within the time frame to be fixed by this Court.

2.Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondents 1 and 2.

3.According to the petitioner, he is working as a Secondary Grade Assistant in the fourth respondent School. The petitioner is an Income Tax assessee and he is regularly paying Income Tax without any default. In the meantime, he has paid the Income Tax payable by him for the year 2020-2021. While so, the fourth respondent in the end of February, 2021 itself, insisted the petitioner to pay the Income Tax for the Financial year 2021-2022, even though he had time till July, 2021. In view of the insistence made by the fourth respondent, the petitioner paid a sum of Rs.43,567/- towards Income Tax through State Bank of India, Srivaigundam Branch, Thoothukudi, which was encashed on 12.03.2021 for the Assessment year 2021-2022. The fourth respondent on misunderstanding that the petitioner paid the Income Tax belatedly, blocked the petitioner's salary from the month of February, 2021. In this regard, the petitioner sent a representation on 08.04.2021 to the respondents 1 and 2. But, so far, the respondents have not passed any order. Hence, the petitioner has come out with the present Writ Petition.

4.According to the petitioner, he has paid the Income Tax for the year 2020-2021 within the time limit. Only due to the insistence made by the fourth respondent, the petitioner has paid the Income Tax payable by him for the Financial year 2021-2022 on 12.03.2021 and the same was encashed on the same day for the Assessment year 2021-2022. Further, according to the petitioner, the respondents did not pay the salary from February, 2021 on the ground that he has paid the Income Tax belatedly.

5.From the typedset of papers, it is seen that the petitioner has paid a sum of Rs.43,567/- for Assessment Year 2021-2022 on 12.03.2021. The Assessment year 2021-2022 relates to Financial Year 2020-2021. In view of the payment made by the petitioner for the Assessment Year 2021-2022, it is for the petitioner to prove that he has already paid Income Tax for the year 2020-2021. The petitioner is entitled to salary from February, 2021. Hence, the petitioner is directed to produce all the necessary documents before the respondents along with the copy of the representation, dated 08.04.2021, within a period of two weeks from the date of receipt of a copy of this order. On receipt of such representation, the respondents 1 and 2 are directed to consider the representation of the petitioner, dated 08.04.2021 and pass orders on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner, within a period of two weeks thereafter and pay the salary regularly.

6.With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (W)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

ps

Note :

In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate / litigant concerned.

To

1.The District Educational Officer,
Thiruchendur Educational District,
Thoothukudi District.

2.The Block Educational Officer,
Sathankulam Block,
Thoothukudi District.

+1 CC to SGP (SR-18358[F] dated 03/05/2021)

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KM(25.05.2021) 3P 4C