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W.P.No. 9133 of 2018



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.11.2022

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THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No. 9133 of 2018

and

W.M.P.No. 10945 of 2018

S.Gunaseelan

... Petitioner

Vs.

1. The District Manager,
Tamil Nadu State Marketing
Corporation Ltd.,
Thiruvallur District (East)
Thirumalizhi – Phase -I,
Sempampakkam,
Thiruvallur District.
2. The Senior Regional Manager,
Tamil Nadu State Marketing
Corporation Ltd.,
LLA. Buildings, Annasalai,
Chennai – 600 002.
3. The Managing Director,
Tamil Nadu State Marketing
Corporation Ltd.,
4th Floor, Phase II, CMDA Buildings,
Egmore, Chennai – 600 008.
4. The District Collector,
Thiruvallur District,
Thiruvallur.

... Respondents



Prayer: Writ Petition filed Under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for the records connected with the impugned memo dated 09.02.2018 issued by the first respondent vide his proceedings No. Na.Ka.A9/1283/2018 and quash the same and further direct the fourth respondent not to entertain any recovery certificate if any signed and sent by the first respondent under the Tamil Nadu Revenue Recovery Act, 1864.

For Petitioner	: Mrs. Arivuchudar for M/S Law Square (Change of vakalat given)
For Respondents	: Mr. K. Balakrishnan for (TASMAC) for R1 to R3 Mr. T. Sampath Kumar Government Advocate for R4

ORDER

The memo dated 09.02.2018 issued by the first respondent is under challenge in the present writ petition.

2. The writ petitioner was working as Supervisor in TASMAC Shop on consolidated pay salary. During the inspection, the competent authorities of the Corporation found that there is a cash deficit to the tune of Rs. 17,93,930/-. Regarding the said cash deficit in the TASMAC shops, the audit authorities submitted a report and based on the said report, the first respondent District Manager, asked the supervisor and the employees to deposit the cash deficit on or before 20.02.2018, failing which, further



actions will be initiated to recover the cash deficit by invoking the provisions of Revenue Recovery Act.

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3. The impugned memo is a notice issued to the petitioner providing an opportunity to deposit the cash deficit traced out during the inspection by the competent authorities. Instead of defending the notice or depositing the cash deficit as found by the audit party, the petitioner has chosen to file the present writ petition.

4. No final order of recovery has been issued in this regard and the cash deficit was identified by the audit party during the inspection conducted in TASMACH Shops. Thus the petitioner would have defended his case by submitting further explanation or otherwise or deposited the money as the case may be.

5. No writ against such memos are entertainable in a routine manner. Prima facie the inspecting authorities found that there was a cash deficit in TASMACH shops and accordingly a memo was issued to the supervisor, who was in-charge of the TASMACH shops concerned. Thus, this Court do not find any infirmity in respect of the memo issued.



6. The learned counsel appearing for the TASMAC, brought to the notice of this Court that the petitioner had already been terminated from service. It is not in dispute that the petitioner was appointed as temporary employee on consolidated pay salary. When there is huge cash deficit found in the TASMAC shops, the authorities competent are bound to recover the same and therefore, they have issued a memo to the writ petitioner. Thus, the writ petitioner is at liberty to submit his explanation or otherwise or depositing the money as claimed by the respondents, failing which, the authorities competent are at liberty to initiate all further actions to recover the deficit of cash as per the audit report by following the procedures as contemplated.

7. With these observations, the writ petitions stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

09.11.2022

mrn

Index : Yes / No

Speaking order / Non-Speaking order



To

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S.M.SUBRAMANIAM, J.

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