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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2022

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.NO.22408 OF 2021

S.Soundararajan

... Petitioner

Vs.

1. The Official Liquidator
Office of the Official Liquidator
High Court Madras
'Corporate Bhavan',
2nd Floor,
No.29, Rajaji Salai,
Chennai - 600 001.
2. The Manager (P&GS)
Life Insurance Corporation of India
P&GS Department,
LIC Buildings, 3rd Floor,
No.102, Anna Salai,
Chennai - 600 002.
3. The Income Tax Officer
Ayakar Bhavan (New Block)
No.121, Nungambakkam High Road,
4th Floor, Company Circle III (1)
Chennai - 600 034.

... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the third respondent to consider the representation of the petitioner dated 10.07.2021 and issue clearance for the winding up of the Trust, so as to enable the second respondent to disburse the Group Gratuity entitlement to the petitioner, within a stipulated time fixed by this Hon'ble Court.

For Petitioner : Mr.Ralph V.Manohar

For Respondents : Dr.S.S.Swaminathan for R2
M/s.Hema Muralikrishnan for R3



ORDER

The petitioner has filed this writ petition seeking issuance of Writ of Mandamus directing the third respondent to consider the representation of the petitioner dated 10.07.2021 and issue clearance for the winding up of the Trust, so as to enable the second respondent to disburse the Group Gratuity entitlement to the petitioner, within a stipulated time fixed by this Court.

2.The case of the petitioner is that the petitioner is the ex-employee of 'The Chennai Ekambareswarar Saswatha Nithi Limited' and group gratuity was deducted from the employees of the concern. Thereafter, by an order dated 24.03.2005 made in C.P.No.55 of 2005 by this Court, 'The Chennai Ekambareswarar Saswatha Nithi Limited' was ordered to be wound up and Official Liquidator took charge of all assets of the Nithi. Hence, it was decided to surrender the group gratuity with the second respondent and to distribute the surrender value to the employees covered under the scheme. Accordingly, the petitioner gave request dated 12.07.2006 to the Life Insurance Corporation of India requesting to close the scheme and to pay the surrender value and since there was no response, he made representation to the respondents and since the same has not yet been considered, has filed this writ petition.

3.The learned counsel appearing for the petitioner submitted that during the pendency of this writ petition, the Principal Commissioner of Income Tax - III, Chennai, sent a letter dated 24.12.2021 stating that if the first respondent file appropriate application in the form indicated in letter dated 24.12.2021 to the third respondent, thereafter the third respondent will pass appropriate orders within a period of two weeks from the date of receipt of application filed by the first respondent. Hence, after receipt of no objection certificate from the third respondent, the second respondent may be directed to disburse the amount.

4.The Deputy Official Liquidator agreed to send appropriate application in the form indicated in letter dated 24.12.2021 to the third respondent, within a period of two weeks from the date of receipt of a copy of this order. The second respondent immediately after receipt of no objection certificate from the third respondent, shall disburse the amount to the eligible persons, within a period of four weeks thereafter.



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5. The writ petition is accordingly disposed of. No costs.

Sd/-

Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

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To

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+1cc to M/s.Dr.S.S.Swaminathan, Advocate, S.R.No.1409

+2ccs to Mr.Ralph V.Manohar, Advocate, S.R.No.1383

+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.1305

W.P.No.22408 of 2021

RSV(CO)

RLP(18/02/2022)