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WP No.9341 of 2017

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12-10-2022

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THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

WP No.9341 of 2017

And

WMP Nos.10316 of 2017 and 4579 of 2022

S.Dandapani

..

Petitioner

vs.

The Commissioner,
Greater Corporation of Chennai,
Rippon Building,
Chennai – 600 003.

..

Respondent

Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, directing the respondent to settle the withheld 25% gratuity amounting to Rs.91,691/- to the petitioner within a reasonable time.

For Petitioner

: Mr.N.P.Jayakumar

For Respondent

: Mr.G.T.Subramanian,
Standing Counsel for Greater
Chennai Corporation.



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ORDER

The relief sought for in the present writ petition is to direct the respondent to settle the withheld 25% Gratuity amounting to Rs.91,691/- to the petitioner within a reasonable time.

2. The petitioner served as an Assessor in Greater Chennai Corporation. He was allowed to retire from service on 30.06.2009.

3. On account of an Audit objection raised regarding the financial losses to the Corporation, the terminal and pensionary benefits are partly settled to the extent of 75% and the balance 25% are yet to be settled to the writ petitioner.

4. The learned counsel for the petitioner made a submission that there is no such Audit objection, which was communicated to the writ petitioner.



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5. The respondent is going on informing that there is an Audit objection without providing any particulars or orders to that effect.

6. The petitioner though allowed to retire from service in the year 2009, for the past about 13 years, he is unable to get the terminal and pensionary benefits.

7. In order to ascertain the reasons, this Court directed the respondent to file a Report. Accordingly, the Deputy Commissioner, Corporation of Chennai filed a Status Report stating that the financial irregularities are noted by the Audit Wing during the course of Audit and the same are noted in the form of 'Audit Paras'.

8. As per Sections 4 and 5 of the Tamil Nadu Local Fund Audit Act, 2014, the Director of Local Fund Audit is an empowered Statutory Authority to Audit the accounts of Local Authorities and the Local Funds.



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9. When the Department receives the 'Audit Paras' and they think that the expenditure, which has been incurred by the Department is according to the Rules and Regulations, then it writes the reply to the Auditor about the irregularities. If the Audit accepts the plea, then the 'Para' is settled at that time. There may also be a situation in which Audit has penalised any person of the Zone/Department and orders of recovery of the expenditure were issued.

10. Several other procedures are also stated in the Report. No doubt, the Audit objections are to be resolved by following the procedures as contemplated under the provisions of the Tamil Nadu Local Fund Audit Rules, if any, in force. However, the Authorities have to resolve the issues within a reasonable period of time.

11. It is not as if the 'Audit Paras' are to be kept pending for years together depriving the retired employees from getting their terminal and pensionary benefits. Therefore, the Status Report regarding the



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procedures to be followed are to be processed and completed as expeditiously as possible, so as to ensure that such Audit objections are dealt with in accordance with the Statute and the Rules, within a reasonable period of time.

12. As far as the petitioner is concerned, the learned counsel for the petitioner brought to the notice of this Court that certain Audit objections are still pending. However, the fact remains that the petitioner was allowed to retire from service in the year 2009 and already 13 years lapsed. Therefore the Audit objections cannot be kept pending for an indefinite period resulting infringement of the right of an employee to receive the terminal and pensionary benefits.

13. Therefore, this Court is of an opinion that all such cases where Audit objections are raised, then the Authorities Competent are bound to process the same at the earliest possible and settle the objections by following the procedures at the earliest possible.



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14. In view of the fact that the Audit objections are pending against the writ petitioner for the past about 13 years, the respondent is directed to settle the Audit objections, within a period of twelve weeks from the date of receipt of a copy of this order and if those Audit objections are not settled within the period of twelve weeks, then the respondent is bound to settle the balance terminal and pensionary benefits due to the writ petitioner, within a period of eight weeks thereafter.

15. With the abovesaid directions, the writ petition stands disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

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Index : Yes/No.
Internet : Yes/No.
Speaking Order/Non-Speaking Order.
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To

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S.M.SUBRAMANIAM, J.

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