



WP.No.34745 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.12.2022

CORAM:

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

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Maragatham

... Petitioner

Vs

1. The State of Tamil Nadu,
Rep. by its Principal Secretary to Govt.,
Rural Development and Panchayat Raj Department,
Secretariat, Fort St. George, Chennai – 600 009.
2. The Director,
Directorate of Rural Development and Panchayat Raj,
Panagal Maligai Building, Saidapet, Chennai – 600 015.
3. The District Collector,
Tiruppur District Collectorate, Tiruppur – 641 601.
4. The Assistant Director [Audit],
Tiruppur District Collectorate, Tiruppur – 641 601.
5. The Assistant Director [Panchayat],
Tiruppur District Collectorate, Tiruppur – 641 601.
6. The Block Development Officer,
Udumalai Block, Tiruppur District.
7. The Assistant Development Officer [Audit],



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Dharapuram Block, Tiruppur District.

8. The Assistant Development Officer [Accounts],
Assistant Director [Panchayat] Office, Tiruppur District.

9. The Assistant Development Officer [Audit],
Vellakovil Block, Tiruppur District.

10. D.Soundharraj

... Respondents

Prayer:- Writ Petition filed under the Article 226 of Constitution of India, to issue a Writ of Mandamus directing the sixth to ninth respondents to submit the special audit report to the third respondent and consequently direct the first to fifth respondents to take necessary action against the tenth respondent based on the said special audit report in accordance with law within the stipulated time period as may be fixed by this Court.

For Petitioner : Mr.K.Visanthanayagan

For Respondents : Mrs.R.Anitha,
Special Govt. Pleader – R1 to R5, 7, 9

Mr.P.Ganesan
Government Advocate – R6

ORDER

This Writ Petition is filed to direct the the sixth to ninth respondents to submit the special audit report to the third respondent and consequently



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direct the first to fifth respondents to take necessary action against the tenth respondent based on the said special audit report in accordance with law within the stipulated time period as may be fixed by this Court.

2. It is the contention of the petitioner that the third respondent in his proceedings has appointed the sixth to ninth respondents as Special Audit Committee on 08.08.2022 to verify the accounts of the village panchayat from 06.01.2020 to 25.07.2020. However, the Special audit Committee has not filed the report. Hence, the present Writ Petition has been filed seeking aforesaid relief.

3. Heard Mr.K.Vasanthanayagan, learned counsel appearing for the petitioner, Mrs.R.Anitha Special Government Pleader appearing for the respondents 1 to 5, 7 to 9 and Mr.P.Ganesan, Government Advocate appearing for the sixth respondent.

4. At the outset, this Court is of the view that the petitioner cannot seek for such a direction for the simple reason that the Annual Audit Committee has to verify the accounts from 06.01.2020 to 25.07.2020. As a



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matter of right one cannot seek such a direction as the verification of accounts for two to three years will take a reasonable time. Therefore, there cannot be any time limit fixed for submitting the audit report, since the Collector has appointed Special Audit Committee and the Committee is working under the Collector, they are bound to submit the report before the Collector.

5. With the above observation, this Writ Petition is dismissed. No costs.

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vrc

To

1. The Principal Secretary to Govt.,
Rural Development and Panchayat Raj Department,
Secretariat, Fort St. George, Chennai – 600 009.
2. The Director,
Directorate of Rural Development and Panchayat Raj,
Panagal Maligai Building, Saidapet, Chennai – 600 015.
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4. The Assistant Director [Audit],



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- Tiruppur District Collectorate, Tiruppur – 641 601.
5. The Assistant Director [Panchayat],
Tiruppur District Collectorate, Tiruppur – 641 601.
 6. The Block Development Officer,
Udumalai Block, Tiruppur District.
 7. The Assistant Development Officer [Audit],
Dharapuram Block, Tiruppur District.
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N.SATHISH KUMAR, J.

VTC

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