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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 19.12.2023

CORAM

THE HON'BLE Mr. JUSTICE R. MAHADEVAN

AND

THE HON'BLE Mr. JUSTICE MOHAMMED SHAFFIQ

W.A.No.1246 of 2022
AND
C.M.P.No.7881 of 2022

1.The State of Tamil Nadu rep. by
Principal Secretary/Commissioner of Commercial Taxes
O/o.The Principal Secretary/Commissioner of Commercial Taxes
Ezhilaga, Chepauk, Chennai 600 005

2.The State of Tamil Nadu rep. by
Additional Commissioner (Administration)
O/o.The Principal Secretary/Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai 600 005

.. Appellants

Vs.

C.Sadasivam .. Respondent

Writ Appeal filed under Clause 15 of the Letters Patent, against the order dated 01.09.2021 passed by the learned Judge in W.P.No.17446 of 2021.

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For Appellants : Mr.Haja Nazirudeen
Additional Advocate General
assisted by Mr.M.Venkateswaran
Special Government Pleader (Taxes)

For Respondents : Ms.Selvi George

JUDGMENT

(Judgment of the court was delivered by R. MAHADEVAN, J.)

Challenging the order dated 01.09.2021 passed by the learned Judge in W.P.No.17446 of 2021, the State has preferred this writ appeal.

2. According to the appellants, while the respondent was serving as Assistant Commissioner Tax Officer, Ambur, he was placed under suspension on 23.03.2002, on the ground that he was remanded to judicial custody by the Vigilance and Anti-Corruption Department, alleging that he demanded and acceptance of a bribe of Rs.500/- from one Imtiyaz Ahmed, auditor, for assessing and clearing the accounts of a trader Tvl. V.Mohammed Salim on 22.03.2002. Later, his suspension was revoked on 24.06.2002 and he was reinstated in service. Thereafter, he was again placed under suspension on 24.09.2008, on the allegation that he was subjected to criminal prosecution in connection with S.C.No.5 of 2004 on the file of the Chief Judicial Magistrate

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Court, Vellore, for the alleged offence punishable under sections 7 and 13(2) r/w section 13(1)(d) of the Prevention of Corruption Act, 1988, due to which, he was not allowed to retire from service, though he attained the age of superannuation on 30.09.2008. After trial, the Special Judge/Chief Judicial Magistrate, by judgment dated 22.10.2018 in S.C.No.5 of 2004, acquitted the writ petitioner from the charges. Simultaneously, the enquiry officer conducted the departmental enquiry and filed his report dated 27.11.2020 holding that the charge was "partially proved", which was forwarded to the Vigilance and Anti-Corruption department for offering their remarks to proceed further. After scrutinizing the report, the Vigilance and Anti-Corruption department requested to conduct re-enquiry against the delinquent/writ petitioner, which necessitated the issuance of proceedings dated 23.03.2021 to conduct further inquiry. Challenging the subsequent proceedings dated 24.09.2008 and 23.03.2021, the delinquent filed W.P.No.17446 of 2021, which was allowed by the learned Judge, by order dated 01.09.2021, the operative portion of which is extracted below for ready reference:

> *"11.The respondents are therefore directed to permit the petitioner to retire from service on the date of his superannuation on 30.09.2008 and disburse the terminal and retirement benefits together with pension to the petitioner. This exercise shall be completed within a period of sixty days from the date of receipt of a copy of this order."*

Aggrieved by the aforesaid order passed by the learned Judge, the State has

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preferred this writ appeal.

3. Today, when the matter was taken up for consideration, the learned Additional Advocate General appearing for the appellants produced a copy of the proceedings No.E2/7117/2008 dated 11.12.2023 issued by the Commissioner of Commercial Taxes, Chepauk, Chennai, and submitted that subsequent to the filing of this writ appeal, the order of suspension passed against the respondent, was revoked and he was permitted to retire from service with effect from 30.09.2008 AN. Stating so, the learned Additional Advocate General prayed for a reasonable time to settle the retirement benefits due to the respondent.

4. The learned counsel appearing for the respondent / writ petitioner conceded the submissions so made on the side of the appellants and she requested a direction to the authorities to pay the monetary benefits as expeditiously as possible.

5. In view of the above submissions made by the learned counsel on either side, this court directs the appellant authorities to disburse the terminal and retirement dues to the respondent, within a period of eight weeks from the date of receipt of a copy of this judgment, without causing any further delay.

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6. Accordingly, this writ appeal is disposed of. No costs. Connected miscellaneous petition is closed.

[R.M.D, J.] [M.S.Q, J.]
19.12.2023

Neutral Citation : Yes/No
gya

To
1.The Principal Secretary/Commissioner of Commercial Taxes
O/o.The Principal Secretary/Commissioner of Commercial Taxes
Ezhilaga, Chepauk, Chennai 600 005

2.The Additional Commissioner (Administration)
O/o.The Principal Secretary/Commissioner of Commercial Taxes
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