



Writ Appeal No.215 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.02.2023

CORAM

**THE HONOURABLE MR. JUSTICE S.VAIDYANATHAN
AND
THE HONOURABLE MRS. JUSTICE R.KALAIMATHI**

**Writ Appeal No.215 of 2020
and
C.M.P.No.3306 of 2020**

Renowned Auto Products Manufacturers Limited,
now known as M/s.Tenneco Automotive India

Private Limited,
represented by its Director Mr.J.Ambrose,
Having its registered office at
No.122, SIPCOT Industrial Campus,
Hosur - 635 126.Krishnagiri District.

... Appellant

vs.

1.The Presiding Officer,
Labour Court, Salem.

2.L.Ellapa

... Respondents

Writ Appeal filed under Clause 15 of the Letters Patent against the
common order passed in W.P.No.20226 of 2014 dated 18.11.2019.

For Appellant : Mr.J.R.Jayant

For Respondents : Mr.R.Bharath Kumar [R2]



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JUDGMENT

[Delivered by **S.VAIDYANATHAN, J**]

This writ appeal has been filed against the common order passed in
W.P.No.20226 of 2014 dated 18.11.2019.

2. When the matter is taken up for hearing, the parties are present before this Court and a Joint Memo of Compromise dated 16.02.2023 has been entered into between the parties and the same is scanned below:





COUNSEL FOR 2ND RESPONDENT

<https://www.mhc.tn.gov.in/judis>



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amount of Rs.25,00,000/- [Rupees Twenty Five Lakhs only] will be spreadover for the period from 17.03.2004 till 28.02.2023 for the purpose of getting income tax benefits in the light of the judgment of the Supreme Court in ***Sundaram Motors (P) Ltd. v. Ameerjan and another [1985 2 LLJ 22]***. The aforesaid compensation paid to the employee will not be treated as wages for the purpose of ESI and EPF.

Recording the Joint Memo of Compromise dated 16.02.2023, this Writ Appeal is disposed of. The Joint of Memo of Compromise dated 16.02.2023 shall form part of the records. No costs. Consequently, the connected miscellaneous petition is closed.

[S.V.N., J] [R.K.M., J]
16.02.2023

Index: Yes/ No
Netural Citation :Yes/No
Speaking order/Non-speaking order

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To

The Presiding Officer,
Labour Court,
Salem.



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