



W.P.(MD).No.25452 of 2023

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.10.2023

CORAM

THE HONOURABLE MR.JUSTICE R.VIJAYAKUMAR

W.P.(MD).No.25452 of 2023

and

W.M.P(MD)No.21637 of 2023

M/s.National Insurance Company Limited,
Through its Branch Manager,
(Division-5) First Floor,
AG 3/1 Shanthi Colony,
Annanagar,
Chennai.

... Petitioner

Vs.

1.The Joint Commissioner of Labour /
Commissioner for Employees Compensation,
Dindigul.

2.Jamuna

3.The Management,
Durga Transports,
No.42, Kumaran Nagar
2nd Street,
Pugalur,
Karur.



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4.The Management,
Tamil Nadu Newsprint and Papers Limited,
Kagithapuram,
Pugalur,
Karur.

5.The Commissioner,
Income Tax Department,
Dindigul.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the first respondent to receive the deposit of compensation amount and interest payable by his order under Employees Compensation Act, with TDS deduction in accordance with Section 194A of Income Tax Act, 1961 till disposal of W.P.No.7693 of 2020 on the file of this Court.

For Petitioner : M/s.P.Malini

For R-1 : Mr.T.Villavan Kothai
Additional Government Pleader

For R-5 : Mr.N.Dilip Kumar
Standing Counsel

ORDER

The present writ petition has been filed by the third respondent in E.C.No.24 of 2021 on the file of the first respondent herein challenging the order, dated 11.09.2023, wherein the first respondent has refused to accept the



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deposit of the compensation amount on the ground that the Insurance Company is not entitled to deduct TDS.

2. The first respondent herein by an order, dated 15.05.2023 has passed an award as against the writ petitioner, directing him to deposit a sum of Rs.11,01,500/-. When the petitioner Insurance Company attempted to deposit the said amount by way of two demand drafts, the said demand drafts were returned by the first respondent, on the ground that the Insurance Company cannot deduct TDS. Challenging the said order, the present writ petition has been filed.

3. This Court in W.P(MD)No.9121 of 2023 by its order, dated 20.04.2023 on similar facts had directed the authorities to receive the said amount, wherein TDS has already been deducted. In view of the above said facts, the first respondent is directed to receive the cheques in compliance with the order, dated 15.05.2023 so that the writ petitioner will be able to challenge the said order.



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4. This writ petition stands allowed, accordingly. There shall be no order as to costs. Consequently, connected Miscellaneous Petition stands closed.

19.10.2023

NCC : Yes / No
Index : Yes / No
Internet : Yes
BTR

To

- 1.The Joint Commissioner of Labour /
Commissioner for Employees Compensation,
Dindigul.
- 2.The Management,
Durga Transports,
No.42, Kumaran Nagar
2nd Street,
Pugalur,
Karur.
- 3.The Management,
Tamil Nadu Newsprint and Papers Limited,
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4. The Commissioner,
Income Tax Department,
Dindigul.



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R.VIJAYAKUMAR, J.

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