



W.P.No.35037 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED : 26.11.2024**

CORAM:

**THE HONOURABLE MR. JUSTICE J.SATHYA NARAYANA PRASAD**

**W.P.No.35037 of 2024**

K.Mohanavelu

...Petitioner

-Vs-

1.State of Tamil Nadu,  
Rep. by its Secretary to Government,  
Home Department,  
Fort St. George,  
Chennai – 600 009.

2.The Superintendent of Police,  
Q – Branch,  
Crime Investigation Department,  
Mylapore,  
Chennai – 600 004.

3.The Commissioner,  
The Greater Chennai Corporation,  
Ribbon Building,  
Chennai – 600 003.

...Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a direction in the nature of Writ of Mandamus, directing the respondents to pay interest for the period from 01.12.2023 to till 28.01.2024 at rate of 12% per annum and further directed to refund the



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amounts which were recovered as professional tax from my salary without any notice even that was exempted under Section 138H of CCMC Act 1919, read with R.O.C.No.PT/133/2002, dated 09.09.2002 for which the petitioner sent a representation to the respondents on 04.04.2024 and to pass such further orders.

For Petitioner : Mr.E.Vinoth Kumar  
For R1 & R2 : Mr.S.Rajesh  
Government Advocate  
For R3 : Mr.D.B.R.Prabhu  
Standing Counsel

### **ORDER**

Mr.S.Rajesh, learned Government Advocate takes notice on behalf of respondents 1 and 2. Mr.D.B.R.Prabhu, learned Standing Counsel takes notice on behalf of the third respondent. With the consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition has been filed seeking direction to the respondents to pay interest for the period from 01.12.2023 to 28.01.2024 at the rate of 12% per annum and further directing them to refund the amounts which were recovered as professional tax from his salary without any notice,



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even though that was exempted under Section 138H of CCMC Act 1919, read with R.O.C.No.PT/133/2002, dated 09.09.2002 for which the petitioner sent representation to the respondents on 05.04.2024.

3. Learned counsel appearing for the petitioner submitted that he was working in the Q-Branch Crime Investigation Department, Mylapore, Chennai from 01.08.2013 under ex-servicemen quota as a police constable and he has retired on 31.07.2023 on attaining the superannuation. Unfortunately the petitioner's retirement benefits were not paid immediately by the 2<sup>nd</sup> respondent and mistakenly professional tax was recovered from his salary, which is legally exempted under Section 138H of CCMC Act 1919. He has made representation to the respondents not to recover the same, but there has been no response. The office of the Commissioner of Treasuries and Accounts has sent final accounts of CPS accounts on 18.12.2023 to the Administration Office of IGP, but the petitioner service benefits were settled only on 29.01.2024 with the delay of 59 days. Hence this writ petition is filed.

4. Heard both sides and perused the materials available on record.



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**5. Without going into the merits of the case, this Court is inclined to issue the following directions:**

- a) The second respondent is directed to consider the representation of the petitioner dated 04.04.2024 on merits, in accordance with law and pass appropriate orders within a period of eight weeks from the date of receipt of a copy of this order.**
- b) The petitioner is directed to give a representation to the third respondent / The Commissioner, Greater Chennai Corporation within a period of two weeks from today.**
- c) On receipt of the same, the third respondent is directed to consider the petitioner's representation on merits, in accordance with and pass appropriate orders within a period of eight weeks thereof.**

**In the result, the writ petition stands disposed of with the above observation and directions. No costs.**

**26.11.2024**

cda

Index : Yes / No

Speaking / Non-Speaking Order



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To

- 1.The Secretary to Government,  
State of Tamil Nadu,  
Home Department,  
Fort St. George,  
Chennai – 600 009.
- 2.The Superintendent of Police,  
Q – Branch,  
Crime Investigation Department,  
Mylapore,  
Chennai – 600 004.
- 3.The Commissioner,  
The Greater Chennai Corporation,  
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**J.SATHYA NARAYANA PRASAD, J.**

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