



WEB COPY



W.P.(MD) No.10085 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.04.2024

CORAM:

**THE HONOURABLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE
and
THE HONOURABLE MR.JUSTICE P.D.AUDIKESEVALU**

W.P.(MD) No.10085 of 2024

and

W.M.P.(MD) No.9110 of 2024

Sakthivel Murugan

... Petitioner

-VS-

- 1.The District Collector-cum-
Inspector of Panchayat
Tenkasi District, Tenkasi
- 2.The Assistant Director (Audit)
Village Panchayat
Tenkasi District, Tenkasi
- 3.The Block Development Officer
Pulankulam, Tenkasi District
- 4.The President
Pulankulam Village Panchayat
Pulankulam, Tenkasi District

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of mandamus directing the first respondent to take appropriate action against the fourth respondent and other erring officials based on the petitioner's representation dated 19.02.2024.



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For Petitioner : Mr.S.Chellapandian

For Respondents : Mr.P.Thilakkumar
Government Pleader

ORDER

[Order of the Court was made by The Hon'ble CHIEF JUSTICE]

We have heard Mr.S.Chellapandian, learned counsel for the petitioner and Mr.P.Thilakkumar, learned Government Pleader, for the respondents.

2. The matter is filed in the nature of a public interest litigation. It is submitted that the amount of tax paid is not properly credited *qua* the assessment numbers.

3. The question of misappropriation and / or defalcation would arise, if the amount is paid by the assessee and not credited. However, the same *prima facie* does not appear to be so. One instance, which is pointed out by the learned Advocate for the petitioner, is that the receipt is issued for Rs. 858/- and the amount credited is of Rs.780/-. We have perused the said chart, with the help of the learned Government Pleader. The amount of Rs.



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858/- is bifurcated into Rs.780/- and Rs.78/- and the total of Rs.858/- is shown as the credit. If the assessment number is wrongly mentioned that would not mean that it is a case of misappropriation.

4. In case a person, who has deposited a particular amount and the same is not credited, comes to the Court, then the same can be considered on its own merits. However, the present writ petition cannot be entertained as a public interest litigation.

5. In light of that, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

[S.V.G., C.J.]

[P.D.A., J.]

25.04.2024

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

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Tenkasi District, Tenkasi.
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THE HONOURABLE CHIEF JUSTICE
and
P.D.AUDIKESAVALU, J.

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