



W.P(MD)No.13923 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.06.2024

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.13923 of 2024

and

W.M.P.(MD)No.12219 of 2024

N.Ravichandran

... Petitioner

Vs.

- 1.The Principal Government Secretary,
Municipal Administration and
Water Supply Department,
Chennai - 09.
- 2.The Commissioner of Municipal Administration /
Water Supply Department,
No.75, Urban Administrative Building,
Santhome High Road, MRC Nagar,
Raja Annamalaipuram, Chennai - 28
- 3.The District Collector,
District Collectorate Complex,
Tenkasi District.
- 4.The Joint Commissioner of Income Tax,
Tirunelveli Range, Nellai Citi Centre,
Tiruchendur Road,Rahmath Nagar,
Tirunelveli - 627 011.
- 5.The Commissioner,
Puliyangudi Municipality,
Tenkasi District.

... Respondents



W.P(MD)No.13923 of 2024

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the 5th respondent to forthwith refund the 1% TDS amount, to the tune of Rs.36,06,157/- deducted from the bills of the petitioner for the works done during the years 2018-19 to 2023-24, within the time frame fixed by this Court.

For Petitioner : Mr.R.Maheswaran,
For Mr.C.Narndren

For Respondents : Mr.G.V.Vairam Santhosh,
Addl. Government Pleader for R1 to R4.
Mr.M.Rajarajan for R5.

ORDER

Heard both sides.

2.The petitioner had carried out contract work for the fifth respondent municipality. It appears that after effecting TDS, the fifth respondent failed to remit the same. The petitioner was therefore constrained to directly remit the amount. The fifth respondent is therefore obliged to refund the amount to the petitioner. I, therefore, direct the fifth respondent to refund amount to the petitioner within twelve weeks. Since the writ petition is disposed of at the admission stage itself, I consciously refrain from quantifying the amount of refund. If the fifth respondent makes refund within twelve weeks, it will not



W.P(MD)No.13923 of 2024

carry interest. If the fifth respondent fails to do so, it will carry interest at the rate of 6% per annum from the date when the cause of action arose.

3.This writ petition is allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

27.06.2024

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

To:-

- 1.The Principal Government Secretary,
Municipal Administration and
Water Supply Department,
Chennai - 09.
- 2.The Commissioner of Municipal Administration /
Water Supply Department,
No.75, Urban Administrative Building,
Santhome High Road, MRC Nagar,
Raja Annamalaipuram, Chennai - 28
- 3.The District Collector,
District Collectorate Complex,
Tenkasi District.
- 4.The Joint Commissioner of Income Tax,
Tirunelveli Range, Nellai Citi Centre,
Tiruchendur Road,Rahmath Nagar,
Tirunelveli - 627 011.



W.P(MD)No.13923 of 2024

G.R.SWAMINATHAN, J.

ias

W.P(MD)No.13923 of 2024

27.06.2024