



WMP(MD) No.17336 of 2024

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Special Original Jurisdiction)

Thursday, the Third day of October Two Thousand and Twenty Four

PRESENT

The Hon`ble Mr.Justice B.PUGALENDHI

WMP(MD) No.17336 of 2024
IN
WP(MD)No.23746 of 2023

IN WMP(MD) No.17336 of 2024:

1 LAKSHMI

2 MINOR SHOBIKA

3 MINOR MANISHA

(MINOR 2AND 3 ARE REPRESENTED BY THEIR MOTHER AND NATURAL
GUARDIAN THE 1ST PETITIONER HEREIN)

4 GNANA SIRON MANI ... PETITIONERS/2 TO 5 RESPONDENTS

Vs

1 THE BRANCH MANAGER
NATIONAL INSURANCE COMPANY LTD.,
DOOR NO. 135-1, FIRST FLOOR ROSE BUILDING,
MAIN ROAD,
KOVILPATTI TOWN,
KOVILPATTI TALUK,
THOOTHUKUDI DISTRICT. ...1ST RESPONDENT/PETITIONER

2 JOINT COMMISSIONER OF LABOUR
EMPLOYEE COMPENSATION ACT COMMISSIONER,



WMP(MD) No.17336 of 2024

TIRUNELVELI.
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3 MARIAPPA RAJU

...2ND RESPONDENT/1ST RESPONDENT

... 3RD RESPONDENT/6TH RESPONDENT

PRAYER IN WMP(MD) No.17336 of 2024:

Writ Miscellaneous Petition filed praying that in the circumstances stated therein and in the affidavit filed therewith the High Court may be pleased to withdraw the deposited amount in E.C.No. 56/2017 on the file of the Joint Commissioner of Labour, Thirunelveli of Rs. 13,39,024 with accrued interest pending disposal of the above writ petition and thus render justice.

IN WP(MD)NO.23746 OF 2023

THE BRANCH MANAGER
NATIONAL INSURANCE COMPANY LTD.,
DOOR NO.135-1, FIRST FLOOR
ROSE BUILDING, MAIN ROAD,
KOVILPATTI TOWN,
KOVILPATTI TALUK,
THOOTHUKUDI DISTRICT.

... Petitioner

Vs

1 JOINT COMMISSIONER OF LABOUR
EMPLOYEE COMPENSATION ACT COMMISSIONER,
TIRUNELVELI.

2 LAKSHMI

3 MINOR SHOBICA

4 MINOR MANISHA

(Minor 3 & 4 are represented by their
Mother and natural guardian the 2nd
Respondent herein)



WMP(MD) No.17336 of 2024

5 GNANA SIRON MANI

6 MARIAPPA RAJU

... Respondents

Prayer in WP(MD). 23746/ 2023 :

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned order passed by the Respondent No.1 herein in EC No. 56 of 2017 dated 04.05.2023, quash the same in so far as the direction to the Petitioner herein not to deduct tax deduction at source (TDS) on the interest amount and quash the consequential order passed by the Respondent No.1 in Na.Ka.A1/4496/2023 dated 09.08.2023 and pass such other or further orders as this Honble Court may deem fit and proper in the circumstances of this case and thus render justice.

ORDER : This petition coming up for orders on this day, upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of M/S.KARNAN.K, Advocate for the petitioner in WMP(MD)No.17336 of 2024 and Respondents 2 to 5 in WP(MD)No.23746/2023 and of MR.D.SIVARAMAN, Advocate for the 1st Respondent in WMP(MD)No.17336 of 2024 and Petitioner in WP(MD) No.23746 of 2023 and MR.G.V.VAIRAMSANTHSH, Additional Government Pleader for the 2nd Respondent in WMP(MD)No.17336 of 2024 and 1st Respondent in WP(MD) No.23746/2023 , the court made the following order:-

The petitioners/claimants in E.C.No.56 of 2017 have filed this application seeking a direction to permit them to withdraw the amount deposited in E.C.No.56 of 2017, on the file of the Joint Commissioner of Labour, Tirunelveli/second respondent.

2.The first petitioner's husband died in an accident on 06.05.2016. The



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petitioners have filed a claim petition in E.C.No.56 of 2017 before the Deputy Commissioner of Labour, Tirunelveli and the second respondent has passed an award for a sum of Rs.7,93,240/- together with interest at the rate of 12 per annum till the date of deposit. The second respondent, while passing this award, has also issued a direction to the first respondent herein not to deduct the TDS amount in the interest amount. However, the first respondent has deposited a sum of Rs.7,93,240/- on 11.07.2023 and has also paid the interest amount of Rs.45,784/- by deducting the TDS amount of 20% to an extent of Rs.1,36,440/-. With regard to the portion of the order of the second respondent herein in directing the first respondent/Insurance Company to deposit the entire interest amount without deducting the TDS amount is concerned, the same has been challenged by the first respondent in W.P(MD) No.23746 of 2023 and the same was also entertained by this Court and an interim order was also granted on 29.09.2023.

3.The learned Counsel appearing for the first respondent submits that the issue with regard to the deduction of TDS amount by the Insurance Company is pending before the Hon'ble Division Bench of this Court and also before the Hon'ble Supreme Court. Therefore, pending the writ petition, the petitioners can be permitted to withdraw the amount, which has already been deposited with the second respondent



herein.
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4.Considering the submissions made, this petition is allowed.

5.Post the writ petition in the second week of November, 2024.

sd/-
03/10/2024

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/10/2024

Sub-Assistant Registrar (CS-I/II/III/IV)
Madurai Bench of Madras High Court,
Madurai - 625 023.

lr

To

THE JOINT COMMISSIONER OF LABOUR
EMPLOYEE COMPENSATION ACT COMMISSIONER,
TIRUNELVELI.

+1 cc to MR.K.KARNAN, Advocate SR No.55597 (F) dated 03.10.2024

ORDER
IN
WMP(MD) No.17336 of 2024
IN
WP(MD)No.23746 of 2023
Date :03/10/2024

RK/MMS (24/10/2024) 5P / 3C

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