BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Date : 23.09.2024

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THE HONOURABLE MR.JUSTICE C.V.KARTHIKEYAN
and
THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

W.A(MD) No.1145 of 2018
and
C.M.P(MD) No.8168 of 2018

A.Ramalingam ...Appellant/Writ petitioner

Vs.

1.The Government of Tamil Nadu,
Represented by the Secretary,
Higher Education Department,
Secretariat, Chennai.

2.The Director of Collegiate Education,
DPI Compound, Chennai-6.

3.The Joint Director of Collegiate Education,
DPI Compound, Chennai-6.

4.The Principal,
Mannar Duraisingam Government Arts College,
Sivagangai.

5.The Bursar,
Mannar Duraisingam Government Arts College,
Sivagangai. ... Respondents

PRAYER: Writ Appeal filed under clause 15 of Letters Patent Act against the order dated 11.04.2018 passed by the learned Single Judge in W.P(MD) No.5855 of 2010.

For Appellant
(Party -in- Person) : Mr.A.Ramalingam

For Respondents : Mr.Ramesh Arumugam

JUDGMENT

The learned Single by an order dated 11.04.2018 in W.P(MD) No. 5855 of 2010 had disposed of the writ petition with the following directions :

> "*That the petitioner, within a period of two weeks from the date of receipt of a copy of this order, shall submit the relevant documents, as has been sought for in the impugned order dated 12.03.2010 by the fourth respondent and on receipt of such documents from the petitioner including any submission/explanation with regard to the entitlement of the petitioner for lower deduction, the fourth respondent shall consider the same and based on which, necessary pay bill for the salary to the relevant period of the petitioner shall be presented before the disbursement authority within a period of two weeks thereafter*".

Aggrieved by the said order, the present writ appeal had been filed.

2. The brief facts which necessaited filing of writ petition is that the writ petitioner was seeking deduction under Section 80DD of the Income Tax Act 1961 for treatment of his sister who was dependent on him. According to the writ petitioner, his sister was suffering from mental illness. It was contended by the writ petitioner that such deduction had been granted year after year on the basis of an undertaking given by the writ petitioner about the treatment that he had been offering to his sister. However, on 12.03.2010, the fourth respondent in the writ petition namely, the Principal, Mannar Duraisingam Government Arts College, Sivagagai had declined to grant such deduction on the basis of the undertaking but had stated that writ petitioner has to produce relevant documents and on receipt of such documents and explanation, deduction would be allowed. This was the immediate cause for filing writ petition.

3. It was contended before this Court that after the disposal of the writ petition such deduction had been granted for the subsequent years also on the basis of the undertaking given by the writ petitioner. It is therefore contended that documents which are sought which relate to the year 2010 were not actually required for grant of deduction.

4. In this connection during the course of hearing a dispute had arosen whether the deduction under Section 80DD of the Income Tax Act would be Rs.75,000/- or Rs.1,00,000/-. It is contended on behalf of the writ petitioner that it is Rs.1,00,000/-.

5. The writ petitioner argued in party -in -person. The learned Government Advocate placed reliance on the circular No.1/2010F.No. 275/192/2009IT(B) issued on 11.01.2010. There was a variation in the documents produced before this Court. The document produced by the writ petitioner would show that the deduction would be Rs.1,00,000/- whereas it was contended by the respondent that the deduction was Rs. 75,000/-. It is contended on behalf of the writ petitioner that the amount of Rs.1,00,000/- had come into force on and from 01.04.2010 for the financial year 2010-2011.

6. Taking into consideration the fact that the sister/dependent of the writ petitioner is actually suffering from disability and can be categorized as being under the care and protection of the writ petitioner

herein, we would direct the writ petitioner to give necessary undertaking, even if he had already given and on the basis of such undertaking the respondents may examine grant of deduction and grant necessary deduction.

7. We are not entering into any deduction, the dispute is whether the deduction is Rs.75,000/- of Rs.1,00,000/-. We would only clarify that whether the undertaking given by the writ petitioner would be sufficient for the respondent to grant such deduction.

8. In view of such reasoning by us, we would modify the order of the learned Single Judge and direct the grant of deduction on the basis of the undertaking by the writ petitioner herein and direct that there may not be any insistence for production of any documents.

9. The learned Government Advocate stated that atleast eight weeks would be required for processing the undertaking given by the writ petitioner. We would also direct the writ petitioner to give necessary undertaking within a period of two weeks from the date of receipt of a

copy of this order and on receipt of such undertaking within eight weeks therefrom the respondents shall process the necessary papers given by the writ petitioner. They may also release the salary for the month of February 2010.

10. With the above direction the writ appeal stands disposed of. No costs. Consequently connected miscellaneous petition stands closed.

(C.V.K.,J.) (J.S.N.P,,J.)
23.09.2024

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To

1.The Secretary,
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DPI Compound, Chennai-6.

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C.V.KARTHIKEYAN, J.
and
J.SATHYA NARAYANA PRASAD, J.

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