IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2025

CORAM

THE HON'BLE MR. JUSTICE **C.V.KARTHIKEYAN**

W.P.No.5752 of 2025

V.Mahendhiran .. Petitioner

Vs.

1.The Government of Tamil Nadu,
Represented by its Secretary,
Commercial Taxes and Registration Department,
Chennai – 600 009.

2.The Commissioner of Commercial Taxes,
Chepauk,
Chennai – 600 005.

3.The Joint Commissioner (CT),
Coimbatore Division,
Coimbatore District – 641 018.

4.The Joint Commissioner (CT),
Madurai Division,
Madurai District – 625 020.

5.The Accountant General,
Office of the Accountant General,
No.261, Anna Salai, Chennai – 600 018.

6.The Pay & Accounts Officer,
Madurai – 625 001.

7.The Deputy Commissioner (CT) / Additional State Representative,
Madurai – 625 020.

.. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd respondents to pay and settle all terminal benefits to the petitioner viz., GPF, DCRG, Pension Arrears, Commutation of Pension and Encashment on Leave, together with interest at the rate of 18% per annum w.e.f 28.11.2023 by considering the petitioner's representation dated 16.09.2024.

For Petitioner	.. Mr.M.Dinesh
For R1 to R4, R6 and R7	.. Ms.K.Vasanthamala
For R5	.. Mr.T.Ravikumar

ORDER

This Writ Petition has been filed in the nature of a Mandamus seeking a direction against the 1st and 2nd respondents to pay and settle all terminal benefits namely, GPF, DCRG, pension arrears, commutation of pension and encashment of leave together with interest at 18% per annum w.e.f. 28.11.2023. In this connection, the petitioner had given a representation on 16.09.2024.

2.In the affidavit filed in support of the writ petition, it had been stated that the petitioner had been initially appointed by the Tamil Nadu Public Service Commission as Assistant Commercial Tax Officer on 18.04.1990. He was then promoted as Deputy Commercial Tax Officer on 10.08.2001 and as Commercial Tax Officer on 15.03.2007 and finally, as Deputy Commissioner of Commercial Taxes in the year 2010. It had also been stated that a charge memo had been issued against the petitioner and the petitioner was placed under compulsory retirement. That order of compulsory retirement had been challenged by the petitioner by filing W.P.(MD).No.29383 of 2023. That was disposed of on 05.04.2024 by giving a direction to the petitioner to file a Review Petition before the 1st respondent. It is contended that the petitioner had also filed a Review Petition and the same is pending before the 1st respondent.

3.In the meanwhile, contending that the order in W.P.(MD).No.29383 of 2023 had not been complied with in letter and spirit, the petitoiner also filed Cont.P.(MD).No.612 of 2025 and the same is still pending. It is contended that the contempt petition is now adjourned to 28.03.2025.

4.It is thus seen that an order of compulsory retirement had been passed against the petitioner. Challenging the compulsory retirement he had filed W.P.(MD) No.29383 of 2023. The order of compulsory retirement had not been set aside by the Madurai Bench. On the other hand, the petitioner was only given a small window to file a review petition before the 1st respondent. He had also filed the review. Final orders have not yet been passed. The petitioner technically is still under the compulsory retirement.

5.At this stage, the petitioner now claims that the terminal benefits namely, GPF, DCRG, pension arrears, commutation of pension and encashment of leave, must be paid to him together with interest at 18% per annum. Such a direction can never be issued by this Court unless the issue of compulsory retirement is given a quietus by a judicial order. The review petition filed by the petitioner is also pending before the 1st respondent. There was a direction to complete it within a specific period of time. The petitioner had now filed Cont.P.(MD).No.612 of 2025 and the same is pending adjudication before the Madurai Bench.

6.Since the petitioner has this affinity to file one petition before the Madurai Bench and simultaneously, another petition before this Court, the matter had been listed under the caption for maintainability. The issue is not that the writ petition is not maintainable before this Court, but only to draw a note of the fact that the petitioner has been oscillating before the Madurai Bench and before the Principal Bench.

7.Before the Madurai Bench, he had filed the writ petition questioning the order of compulsory retirement. Before this Court, he has filed this present writ petition seeking payment of the terminal benefits. Unless the issue of compulsory retirement is decided, once and for all and finality is reached, the issue of terminal benefits can never be taken up for consideration. The issue of terminal benefits is a continuation of the earlier challenge against the order of compulsory retirement.

8.It is in that context this Court has to express its view that the petitioner goes before the Madurai Bench for filing the writ petition challenging the compulsory retirement and comes before the Principal Bench which is permissible, but seeking payment of the terminal benefits. It would have been better, had the petitioner chosen one forum to examine all the issues. Merely because, the rules do not prohibit him for filing of the writ petition before this Court would not mean that the petitioner can alternatively chose the forum to his convenience. I am not impressed with the arguments advanced, the Writ Petition stands dismissed. No costs.

17.03.2025

smv
Index:Yes/No
Internet:Yes/No

To

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C.V.KARTHIKEYAN,J.

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