



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Order reserved on : 31.10.2025

Order pronounced on : 14.11.2025

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THE HONOURABLE MR JUSTICE P.B. BALAJI

CRP.Nos.4652, 4671 & 4665 of 2025

& CMP.Nos.23556, 23684 & 23651 of 2025

Executive Engineer & ADO,
Tamil Nadu Housing Board,
Villupuram.

... Petitioner in all CRPs

Vs.

1.Jayabal
2.The Special Tahsildar,
Tamil Nadu Housing Board,
Cuddalore.

... Respondents in all CRPs

Common Prayer: Civil Revision Petition filed under Section 115 of Code of Civil Procedure, to set aside the impugned order dated 10.07.2025 passed in E.P.Nos.149, 148 & 147 of 2012 in L.A.O.P.Nos.110, 92 & 90 of 1996 by the Principal Subordinate Judge, Villupuram.

For Petitioner : Mr.Haja Nazirudeen
Senior Counsel
Additional Advocate General
Assisted by Mr.C.Kalaichelvam
in all CRPs

For Respondents : Mr.C.Munusamy for R1 in all CRPs



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COMMON ORDER

The Tamil Nadu Housing Board, Villupuram, is the revision petitioner in all the three revisions.

2.I have heard Mr.Haja Nazurudeen, learned Additional Advocate General assisted by Mr.C.Kalaichelvan, learned counsel for the petitioner and Mr.C.Munusamy, learned counsel for the 1st respondent.

3.The respective respondents have filed execution petitions for praying for attachment and sale of the immovable properties belonging to the petitioner herein. The execution Court has ascertained the actual amount payable by the revision petitioner and also granted one month time to the revision petitioner to deposit the amounts payable to the respondents, with a further direction that failure to comply with the said order, would entail an order of attachment. These orders passed by the executing Court are under challenge in the present revision petitions.



4.Mr.Haja Nazirudeen, learned Additional Advocate General, assisted by Mr.C.Kalaichelvan would first and foremost contend that contrary to settled legal position, the executing Court has awarded interest from the date of notification, instead of the date of possession being taken. The learned Additional Advocate General would further contend that the calculation of interest has also been arrived at erroneously by the executing Court and the mandatory deductions made towards TDS have also not been taken into account.

5.In this regard, learned Additional Advocate General would bring to my notice the Form 16-A issued to the respective respondents, with regard to deduction of tax at source. Also referring to Section 194 of the Income Tax Act, learned Additional Advocate General would submit that, it was mandatory for the petitioner to deduct TDS and it is open to the claimants, respondents to establish that they are entitled to an exemption, as the lands are agricultural lands and thereafter, seek for refund.

6.During the hearing, the counsel for the respondents raised an objection with regard to the furnishing of the Form 16-A by the petitioner,



in respect of the year 2011-2012. Therefore, the learned Additional Advocate General has also produced an additional typeset, to show that the respondents themselves sought for Form 16-A and both Forms for 2006-2007 and 2011-2012 were furnished by the petitioner, across written acknowledgement from the respective respondents. The learned Additional Advocate General would therefore state that the calculation that was projected by the revision petitioner was alone the correct calculation, which ought to have been adopted and the executing Court failed to see that no further amounts were payable by the petitioner to the respondents and all amounts, including interest, solatium and other benefits have already been deposited by the petitioner. He would therefore pray for the revisions being allowed.

7.Per contra, Mr.C.Munusamy, learned counsel appearing for the contesting respondents, claimants in all these revisions, would submit that the executing Court, noticing that two different workings have been projected, one by the petitioner and one by the claimants, has independently arrived at a detailed calculation and found that the petitioners are still due and payable amounts. He would further state that despite the execution



petitions being filed for attachment and sale, the executing Court thought it fit to grant an indulgence to the petitioner to make good the deficit by appropriate payment to the claimants, within a period of one month and it was only by way of a default clause that the executing Court directed attachment of the properties belonging to the petitioner. Inviting my attention to the order of the executing Court, Mr.Munusamy, learned counsel would submit that the order is a well-reasoned order and the same does not warrant any interference in revision.

8.I have carefully considered the submissions advanced by the learned Additional Advocate General appearing for the petitioner and Mr.C.Munusamy, learned counsel appearing for the respondents. I have also gone through the orders impugned in the revisions.

9.The claims arise out of the land acquisition proceedings. The lands belonging to the claimants were sought to be acquired and the Land Acquisition Officer awarded compensation at the rate of Rs.7.35 per sq.ft. The compensation payable at the said rate has admittedly been paid to the claimants and subsequently, possession has also been taken over by the



Tamil Nadu Housing Board. The claimants challenged the award of compensation of the Land Acquisition Officer and the claimants filed LAOP proceedings, where the compensation was enhanced.

10. The petitioner, after deducting TDS, has deposited the enhanced compensation, in terms of the LAOP order as well. Not satisfied with the enhanced compensation awarded by the civil Court, the claimants approached this Court by way of first appeals, where the market value was re-fixed at Rs.17/- per sq.ft. In terms of the enhanced compensation, as awarded by this Court, the petitioner deposited the respective sums payable to the claimants, after deducting TDS. The claimants challenged the orders of this Court by way of civil appeals in C.A.Nos.7318 & 7319 of 2013 and the Honourable Supreme Court, by final order dated 01.03.2023, enhanced the market value to Rs.23/- per sq.ft. The revision petitioner filed a review petition which came to be dismissed on 12.09.2023. Subsequent to the dismissal of the review, the petitioner has deposited the enhanced amount, after deducting TDS.



11.It is therefore the contention of the petitioner that at every stage, the petitioner has paid the compensation, which was ascertained, due and payable to the claimants and nothing further remained to be paid to the claimants. As regards the objection that the executing Court has calculated interest from the date of the modification, instead of the date of possession being taken by the petitioner, I find from the order of the executing Court that the executing Court, in Column No.13, while calculating interest, has rightly taken the date of possession alone, as the starting date for payment of interest. Therefore, I do not find any error or infirmity committed by the executing Court in this regard.

12.Even though the learned Additional Advocate General claims that TDS had to be deducted and was rightly deducted and the Court has not taken note of the same, it is brought to my notice by Mr.C.Manusamy, that the executing Court already deducted TDS amounts and it is not as if no deduction has been made. In this regard, he points out to Column No.24, which relates to the deposit made by the petitioner on 09.11.2023.



13.No doubt, the executing Court has factored TDS also, but it is only in respect of the deposit made on 09.11.2023. However, insofar as the deposits made in the year 2006-2007 and 2010-2011, though Form 16-A, TDS certificates have been handed over to the claimants in October 2011, I find that the Form 16-A has been furnished even in respect of 2006-2007 only in the year 2011. Therefore such belated furnishing of the TDS certificates would not entitle the respondents/claimants to take benefit of the tax deducted at source and seek refund.

14.As rightly contended by Mr.C.Munusamy, the petitioner cannot have the benefit of deduction of TDS that has been deducted for the year 2006-2007. The executing Court has also rightly not factored the TDS payment made by the petitioner for the year 2006-2007, finding that Form 16-A for deduction made on 09.11.2023 alone was filed, that too, for TDS in respect of deposit dated 31.05.2011, the executing Court has also rightly not factored the TDS payment made on 09.11.2023.

15.Insofar as the calculation of interest, the executing Court, as already discussed, rejected the contention of the petitioner regarding the



date of possession being 30.03.1995 and finding that it was 20.02.1995, has made an elaborate calculation, even considering leap years and non-leap years and as per settled dictum of the Hon'ble Supreme Court, has applied the rate of interest at 9% and 15% respectively, to arrive at the actual amount payable by the petitioner towards interest component.

16.The executing Court has also rightly deducted the payments/deposits made by the petitioner and the same have been first applied towards interest, which is the correct legal position and therefore, I do not see how the executing Court committed any error as contended by the learned Additional Advocate General, in not deducting the deposits towards the principal amount. The executing Court has also factored the TDS amount of Rs.2,33,724/- deducted, while depositing Rs.21,03,514/- on 09.11.2023, after the dismissal of the review application filed by the petitioner before the Hon'ble Supreme Court. I therefore do not see any error in calculation of the interest component or the correct reckoning date, namely the correct date of possession being taken over by the petitioner.



17.The other contention that has been raised by the learned Additional Advocate General is that the TDS amount deducted by the petitioner has not been given credit to. It is seen that the petitioner has deposited Rs.21,79,444/- on 31.05.2011. A request was made by the claimants for issuance of Form 16-A, namely Certificate of TDS under Section 203 of the Income Tax Act to enable the claimants to apply for refund, as according to them, the lands being agricultural lands, they were exempt from tax. I find that in respect of the said request, in and by a letter addressed to the claimants in October 2011, the petitioner has given Form 16-A for the years 2006-2007 and for 2010-2011.

18.As rightly pointed out by Mr.C.Munusamy, learned counsel for the respondents claimants, in respect of the deposit made on 18.01.2007, there was no point or purpose in issuing Form 16-A in October 2011, as the respondents would have to file the Forms for the next assessment year and claim refund. Therefore, on account of delay on the part of the petitioner in handing over the Form 16-A, the respondents cannot be put to any prejudice and therefore, there is no infirmity with regard to the executing Court not factoring the TDS amount in respect of the deposit made in the year 2007.



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19. Coming to the deposit made in the year 2011-2012, the claimants have been given Form 16-A even in February 2012. Even though it has been given belatedly and the TDS forms have been issued for 2011 as well, as pointed out by Mr.C.Munusamy, I find that deductions have been made under Section 194-I and not Section 194LA. When the petitioner has chosen to unilaterally deduct TDS under wrong provision, namely Section 194-I instead of 194LA which alone would entitle the petitioner for refund in respect of 2006-2007 and 2010-2011, the claimants cannot be made to suffer for incorrect invocation of the provisions of the Income Tax Act. However, I find that insofar as the deposit made on 09.11.2023, the petitioner has rightly deducted TDS under Section 194LA and the executing Court has taken note of the same and factored the TDS amount deducted only in respect of the deposit made on 09.11.2023 and not with regard to the earlier deposits.

20. The executing Court has also discussed each and every contentions of the petitioner and rejected the same by a well-reasoned order, supported by the decisions of the Hon'ble Supreme Court. Independently, I



have gone through the calculations arrived at by the executing Court and I do not find any infirmity or error committed by the executing Court. The executing Court has rightly and independently arrived at the respective amounts payable to the claimants and finding that there is a shortfall in the amounts already paid/deposited, has even given an opportunity to the petitioner to make good the amounts actually payable to the claimants. I do not find any error or infirmity in the order passed by the executing Court, warranting interference in revision. However, considering the fact that the petitioner has challenged the order of the executing Court and hence, they were also granted an interim stay pending these revisions, I am inclined to grant eight weeks time to the petitioner to pay the amounts adjudicated and ascertained by the executing Court to the respective respondents.

21. With the above directions, the Civil Revision Petitions are disposed of. The petitioner shall pay the amounts arrived by the executing Court to the respective respondents, within a period of eight weeks from the date of receipt of a copy of this order and if the said payments are made within the said period of eight weeks, a full satisfaction shall be recorded by the respondents/claimants and the EP shall be terminated. However, if there



is any default in payment of the ascertained amounts, the executing Court shall proceed to order attachment, as prayed for by the respondents/plaintiffs. There shall be no order as to costs. Connected Civil Miscellaneous Petitions are closed.

14.11.2025

Neutral Citation: Yes/No
Speaking Order/Non-speaking Order
Index : Yes / No
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To

1.Executive Engineer & ADO,
Tamil Nadu Housing Board,
Villupuram.

2.The Special Tahsildar,
Tamil Nadu Housing Board,
Cuddalore.

3.The Principal Subordinate Judge, Villupuram.



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P.B. BALAJI,J.

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Pre-delivery order made in
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