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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **14.10.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE K.KUMARESH BABU**

W.P.(MD)Nos.20464 of 2024 &
WMP (MD).Nos.17360 & 17365 of 2024 &
WMP (MD).No.82 of 2025

L.K.Baskar ... Petitioner

/vs./

1.The State of Tamil Nadu,
Rep., by its Principal Secretary,
Department of Municipal Administration and Water Supply
Fort St., George, Chennai – 600 009.

2.The Director of Municipal Administration
MRC Nagar, No.75, Santhome High Road,
Raja Annamalaipuram, Chennai – 600 028.

3.The Director of Local Fund Audit,
Finance Department Buildings,
4th Floor, Nandhanam, Chennai – 600 035.

4.The Regional Joint Director of Local Fund Audit
Tirunelveli, Tirunelveli District.

5.The Commissioner,
Thoothukudi Municipal Corporation,
Thoothukudi, Thoothukudi District.

6.The Commissioner,
Tirunelveli Municipal Corporation,
Tirunelveli, Tirunelveli District.

... Respondents

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PRAYER : Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records relating to the impugned charge memo issued by the second respondent Director of Municipal Administration in Roc.No.20873/2024/GA2, dated 20.07.2024, quash the same and pass such further suitable order.

For Petitioner	:	Mr.Isaac Mohanlal Senior Advocate for M/s.Isaac Chambers
For Respondents	:	Mr.F.Deepak Spl.G.P., for RR1 to R3
		Mr.N.Anand Kumar for R5
		Mr.A.Sivanu Pandian G.A., for R6

ORDER

The Writ Petition had been filed to quash impugned charge memo issued by the second respondent Director of Municipal Administration in Roc.No. 20873/2024/GA2, dated 20.07.2024.

2.Mr.Isaac Mohanlal, learned Senior Counsel appearing for the petitioner would submit that the petitioner was working as a City Engineer in the fifth respondent/Corporation. He was originally appointed as an Inspector of Town Plan on 17.01.1991 and thereafter, was promoted as an Assistant Engineer on 23.10.1996 and posted in the sixth respondent Corporation where he was also

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promoted as an Assistant Executive Engineer in the year 2001 and as an Executive engineer in the year 2019. He was promoted as the City Engineer on 23.03.2023, where he has also joined on 24.03.2023.

3. Even though, there was no disciplinary proceedings or criminal case pending against the petitioner which also reflected in the certificate issued by the sixth respondent, it had been informed that there are some audit objections with respect to failure to collect taxes. He would further submit that as per the Government orders invoked, the liability for uncollected taxes is fixed at the ratio 30% in respect of the petitioner as evidenced in the communication of the sixth respondent dated 09.07.2024 and that the said 30% comes to a sum of Rs.64,653/-. The petitioner had also paid the said amount which can be evidenced from the communication dated 10.07.2024, issued by the Regional Joint Director by the six respondent/ Corporation Audit Department.

4. Thereafter, the fifth respondent by his communication dated 11.07.2024, had forwarded a proposal to the first respondent seeking for permission to permit the petitioner to retire from service. However, on 20.07.2024, a charge memo was issued to the petitioner indicating that there has been a loss to the fifth respondent/Corporation and that the petitioner was individually responsible for a

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loss of Rs.8,91,733/- and that he had failed to take necessary action to rectify the irregularities and the revenue loss pointed out by the Audit Department. He would submit that when an audit objection itself shows that the petitioner to be responsible for time barred collection only to the extent of 30% of the uncollected amount, which has also been paid by the petitioner as evidenced from the letter issued by the fourth respondent dated 10.07.2024, the impugned charge memo issued to the petitioner on 20.07.2024 is wholly arbitrary without appreciation of the developments that had taken place.

5. He would further submit that even in the Annexure-2 to the charge memo, the responsibility of the petitioner at 30% has been shown to be Rs.64.653/- which the petitioner had paid even before the issuance of the charge memo and the imputation would further show that the petitioner had failed to take action to settle the audit para and thereby derelicted his duties. Therefore, he would submit that the entire charge memo has been issued on misconception of facts and without appreciating the payment made by the petitioner.

5. On the other hand, Mr.F.Deepak, learned Special Government Pleader would submit that apart from the audit objections, there are other audit objections as against the petitioner and is pending consideration with the Legislative

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Committee. He would further submit that the petitioner had been only issued with a charge memo, which the petitioner can always reply to and after appropriate enquiry, if the petitioner is found to have made the payment, appropriate orders would be passed and the charge memo cannot be quashed prior to the enquiry being conducted by holding that the charge has been erroneously framed. Only if a punishment has been passed on erroneous charge memos, this Court could interfere by exercising the powers of judicial review under Article 226 of the Constitution. A mere show cause notice or the charge memo would not infringe the right of anyone and if only an order of punishment is passed, the petitioner is said to be an aggrieved person. Therefore, he prays this Court to dismiss the petition.

6. I have considered the submissions made by the learned counsels appearing on either side and perused the materials available on record.

7. Under the impugned charge memo, two charges have been framed against the petitioner which are as follows:-

Charge No: 1

"that Thiru.L.K.Baskar, City Engineer (in the cadre of Superintending Engineer), Thoothukudi Corporation is

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collectively responsible for the revenue loss of Rs.1,08,63,162/- and individual responsible for the revenue loss of Rs.8,91,773/- (Rs.8,27,120/- + Rs.64,653/-) pointed out in the pending audit paras for the years 2012-13, 2017-18, 2019-20, 2020-21, 2021-22 and also Time Barred pertaining to Tirunelveli Corporation as indicated in Annexure-II and he is held responsible for the revenue loss and irregularities."

Charge No:2

" that he had failed to take necessary action into rectify the irregularities and revenue losses pointed out in the Special/Ordinary Audit paras and thereby derelicted in his duties and violated the provision of Rule 20 of Tamil Nadu Government Servants Conduct Rules, 1973"

8. A charge in Annexure-2 would indicate that certain audit objections have been received in the case of the petitioner which has also been extracted and the petitioner had been held responsible for 30% of the time barred arrears of taxes in the sixth respondent/Corporation. The imputation finally holds the petitioner as having failed to take action to settle the audit objections and thereby he had derelicted in his duties. Pursuant to the communication issued by the sixth respondent/ Corporation jotting down the Audit objections holding that the petitioner to be responsible to pay 30% amount to a sum of Rs.64.653/-, the petitioner had paid the same, which is evidenced by the communication of the

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fourth respondent dated 10.07.2024. The same is also reflected in the communication of the fifth respondent to the first respondent dated 11.07.2024, wherein it had been specifically indicated that such amount to be paid, pursuant to the audit objections can always be recovered from the terminal benefits of the petitioner.

9. The present charge memo had been issued without considering either the proposal sent by the fifth respondent or the communication of the fourth respondent addressed to the sixth respondent. When the petitioner had settled the amount pursuant to the audit objections, he cannot be said to have not settled the said amount thereby, he had derelicted in his duties. The petitioner was to superannuate on 31.07.2024 and even as on 10.07.2024, the petitioner had paid the responsibility fixed on him as pointed out in the audit objections. Therefore, on the date of issuance of charge memo i.e.,20.07.2024, there has been no dues pursuant to the audit objections as approved by the Legislative Assembly Committee for the issuance of the charge memo.

10. The contentions raised by the learned Special Government Pleader with regard to further audit objections which is pending consideration of the Legislative Assembly cannot be a ground to sustain the charge memo that had

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been issued on the earlier audit objections holding the petitioner liable to pay a sum of Rs.64,653/- which the petitioner has already paid. The respondents can be at liberty to recover any amount due from the petitioner or even proceed against the petitioner in respect of any other disciplinary proceedings only in accordance with the Provisions of the Tamil Nadu Pension Rule, 1948.

11. For the aforesaid reasons, the Writ Petition is allowed and the impugned charge memo is quashed. However, there shall be no order as to costs. Consequently connected Miscellaneous Petitions are closed.

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Index : Yes / No
Internet : Yes / No
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