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W.P.No.20230 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.02.2026

CORAM

THE HONOURABLE MR.JUSTICE **HEMANT CHANDANGOUDAR**

W.P.No.20230 of 2018

R.Manoharan

... Petitioner

vs.

1. The Directorate of Handlooms and Textiles
Rep. By its Directorate
Kuralagam, 2nd Floor
Chennai-600 108 and another

... Respondents

For Petitioner	:	Mr.Balan Haridas
For Respondents	:	Ms.S.Rajeni Ramadass, for R1
		Mr.R.Ramanlal
		Additional Advocate General
		assisted by
		Mr.R.Sanjay Gandhi
		Additional Government Pleader, for R2

ORDER

This Court, vide order dated 20.01.2026 disposed of the writ petition by directing the respondents to pay a sum of Rs.33,00,000/- (Rupees Thirty Three Lakhs Only) to the petitioner on or before 23.02.2026.



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2. The learned counsel for the petitioner submitted that only a sum of Rs.27,07,200/- has been deposited instead of full amount of Rs.33,00,000/- as ordered by this Court.

3. The learned State Counsel submits that the said amount has been paid after deducting tax at source.

4. The learned counsel for the petitioner has placed reliance on the judgment of a Coordinate Bench of this Court in Cont P.No.989 of 2020, wherein in respect of an identical claim, this Court held that there is no impediment for deducting the provident fund contribution as per the Income Tax Act, 1961 and Income Tax Rules, 1962. However, it is made clear that TDS amount need not be deducted and appropriate application is to be filed before the Income Tax Department for necessary orders. Thus, it is made clear that the respondent shall not deduct TDS from backwages to be settled in favour of the petitioner therein.



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5. In view of the above, the deduction of TDS from the amount payable to the petitioner is impermissible. The respondent is hereby directed to pay the balance amount of Rs.5,92,800/- deducted towards TDS on or before the next date of hearing.

6. Post the matter on 03.03.2026 for reporting compliance.

23.02.2026

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HEMANT CHANDANGOUDAR, J.,

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