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W.P. No.17462 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:03.06.2026

CORAM:

THE HON'BLE MR. JUSTICE M. DHANDAPANI

W.P. No.17462 of 2021
and
W.M.P. No.18546 of 2021

Harikrishnan

..Petitioner(s)

Vs

The Executive Officer
Srimushnam Town Panchayat, Cuddalore District

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue Writ of Certiorarified Mandamus calling for the records on the file of the respondent in relation to demand Notice dated 3.2.2021 issued in Na.Ka.No.19/2021 and quash the same with a consequential direction directing the respondent herein to refund the auction amount in respect of contract period from 1.6.2020 to 8.11.2020 as the market remained closed due to covid 19 Pandemic from 25.3.2020 to 8.11.2020 by considering the petitioners representation dated 9.4.2021

For Petitioner : Mr.S. Senthil

For Respondent : Mr.M.Sivavarthanan
Government Counsel



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ORDER

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This writ petition has been filed to call for the records on the file of the respondent in relation to demand Notice dated 03.02.2021 issued in Na.Ka.No.19/2021 and quash the same with a consequential direction directing the respondent herein to refund the auction amount in respect of contract period from 01.06.2020 to 8.11.2020 as the market remained closed due to covid 19 Pandemic from 25.03.2020 to 08.11.2020 by considering the petitioner's representation dated 09.04.2021.

2. It is stated that the respondent Town Panchayat awarded the petitioner the licence for collection of toll in the weekly market for the period from 01.04.2018 to 31.03.2021. During the currency of the contract, the COVID-19 pandemic and consequent lock down restrictions resulted in closure of the weekly market from March 2020 onwards. It is the grievance of the petitioner that though he sought waiver for the entire covid period, the respondent granted concession only for two months, namely from 01.04.2020 to 31.05.2020, and thereafter raised the impugned demand on 03.02.2021, which is impugned herein. Challenging the same, this writ petition has been filed.

3. Learned counsel for the petitioner submitted that the respondent ought to have excluded the period from 25.03.2020 to 08.11.2020 as the market remained closed due to Covid 19 Pandemic. According to him, though



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restrictions due to Covid Pandemic was initially granted for two months, the same continued beyond the said period in the year 2020 and second wave started in the year 2021, and, therefore, restricting the benefit to two months alone is arbitrary and unsustainable. On the aforesaid score, the impugned order passed by the respondent is illegal and he prayed for quashment of the said order. In the above regard, this Court may issue suitable directions.

4. Though the writ petition is of the year 2021, the respondent has not filed the counter affidavit till date. Considering the pendency, this Court is inclined to dispose of this writ petition with the available records.

5. This Court finds that the petitioner was unable to avail the benefit of the licence during the pandemic period. Admittedly, the contract period extended up to 31.03.2021 and the lockdown restrictions continued beyond May 2020. Therefore, this Court is of the view that the waiver sought for by the petitioner is reasonable.

6. It is brought to the notice of this Court by the learned counsel for the petitioner that pursuant to the conditional order dated 23.08.2021, the petitioner has remitted a sum of Rs.81,237/- on 20.09.2021 vide Receipt No.273/2021-22 and also paid a further sum of Rs.81,237/- on 23.02.2024 vide Receipt No.520/2023-24, without any directions. He has produced Receipts dated 20.09.2021 and 23.02.2024 in support of his submission.



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7. On perusal of earlier proceedings, it is clear that the order of interim stay was also vacated. Therefore, it is the contention of the petitioner that he is entitled to refund of the aforesaid amount, in toto for a sum of Rs.1,62,474/- and prayed accordingly.

8. In view of the above, impugned demand notice dated 03.02.2021 is hereby set aside. Further, the respondent is directed to refund a sum of Rs.1,62,474/- to the petitioner, within a period of four weeks from the date of receipt of a copy of this order. Failing which, the respondent shall pay interest at the rate of 6% per annum from the expiry of the said period till the date of payment.

9. The writ petition stands allowed with the aforesaid observations and directions. No costs. Consequently, connected miscellaneous petition is closed.

03.06.2026

Index : Yes / No

Speaking Order / Non-speaking order

Neutral Citation Case : Yes / No

vsi2

To :

The Executive Officer
Srimushnam Town Panchayat,
Cuddalore District.



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M. DHANDAPANI, J.

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