



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.19893 of 2023

and

W.M.P.No.19228 of 2023

1. A.Ravi
2. S.Govindan
3. S.Prakash
4. A.Arivalagan
5. C.Raja
6. G. Rukmani
7. V. Balasundaram
8. R.Srinivasan
9. Sundarambal
- 10.M.Karikala Sundar
- 11.Periya Sami
12. V.Dharman
13. S.Nallathambi
14. P.Mohan
15. M.Balakrishnan
16. C.Murali
17. C.Murali



18. V.Manimekalai

19. N.Mulaikodi Pannerselvam

20. R. Ayyappan

21. K. Mariyappan

..Petitioners

Vs

1. The Secretary of Tamil Nadu
Tamil Nadu Housing And Urban Department,
Fort St. George,
Secretariat,
Chennai - 600 009.
2. The Special Tahsildar (LA)
Neighbourhood Scheme,
Tamil Nadu Housing Board,
Salem District.
3. The Executive Engineer and Administrative
Officer,
Tamil Nadu Housing Board,
Salem Housing Section,
Ayyanthiru Maligai Road,
Salem - 636 008.
4. The Assistant Commissioner,
Income Tax Department,
Sastri Bhavan,
Haddows Road,
Nungambakkam,
Chennai - 600 034.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the 4th respondent to return back the income tax deducted amount as per the list dated 18.04.2017 issued by the 2nd respondent for all the petitioners herein or any other appropriate writ order or direction.



For Petitioners : Mr.B.S.Sundaramoorthi

For Respondents : Dr.B.Ramaswamy,
Senior Standing Counsel.

R1 to R3 – No appearance.

ORDER

The earlier proceedings in this matter were considered by this Court on 25.06.2025, the relevant portion of which is extracted hereunder:

“The learned counsel for the petitioner would submit that the petitioners are poor agriculturists and non-filers of ITR. In the year 1980, the lands of the petitioners were acquired by the 2nd respondent under the Land Acquisition Act. Subsequently, the compensation amounts were deposited to the respective petitioners under Section 28A of the Land Acquisition Act. Thereafter, the 2nd respondent had prepared a list of persons, to whom the said compensation amount was given and also they had mentioned with regard to the deduction of TDS for each person. However, the said TDS amount is still lying with the 4th respondent and the same was not yet disbursed till date. Hence, this writ petition has been filed to direct the 4th respondent to disburse the TDS amount for all the petitioners herein.

2. In reply, Dr.B.Ramaswamy, learned Senior Standing counsel, would submit that after a thorough verification of the ITR status of the petitioners, the aforesaid TDS amount will be returned to them as per the list, dated 18.04.2017, issued by the 2nd respondent. Further, he would submit that the TDS amount will be directly disbursed to the bank account of the petitioners, who have already filed their returns.

3. However, in the case of non-filers of ITR, he seeks time to get instructions with regard to the procedure and ascertain as to whether the TDS will be disbursed to them directly or through the Thasildhar, through whom they had deposited the TDS, in



which case, the concerned Thasildhars will disburse the TDS to the respective petitioners.

4. At request, post this matter on 17.07.2025.”

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2. The matter was thereafter listed on 17.07.2025 and adjourned from time to time. Today, the respondents have filed their counter affidavit.

3. It is seen that the lands of the petitioners were acquired under the provisions of the Land Acquisition Act for the benefit of the Tamil Nadu Housing Board. The petitioners are stated to be agriculturists and not regular assesseees under the Income Tax Act. However, TDS has been deducted from the compensation amounts awarded to them.

4. The learned counsel for the petitioners submitted that individual representations would be submitted by each of the petitioners to the fourth respondent seeking appropriate relief.

5. Taking note of the above, the fourth respondent is directed to consider such representations and pass appropriate orders on merits and in accordance with law, within a period of three (3) months from the date of receipt of a copy of this order.



6. With the above directions, this Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

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02.02.2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

1. The Secretary of Tamil Nadu
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Chennai - 600 009.

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Income Tax Department,
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C.SARAVANAN, J.

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