IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 13-03-2026**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 30873 of 2023**

S.Adaikkappan,
S/o.Shanmugasundaram @ Shanmugam,
3rd Street, Police Line, Panruti,
T.K.Cuddalore District.

Petitioner(s)

Vs

1.The Secretary,
Tamil Nadu State Transport
Corporation, Secretariat,
Chennai 600 009.

2.The Managing Director,
Tamil Nadu State Transport
Corporation, Villupuram,
Villupuram District.

3.The Assistant Manager (MACT)
Tamil Nadu State Transport
Corporation, Cuddalore Region,
Cuddalore -I, Cuddalore District.

Respondent(s)

**PRAYER:-**Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Mandamus, directing the respondents to take necessary action to add the deduction amount for income tax of Rs.3,29,771/- in petitioner Pan Card No.AOQPA4214G.

For Petitioner(s): Mr.M.Rajkumar

For Respondent(s): Ms.S.Pavithra

## ORDER

This writ petition has been filed seeking to direct the respondents to take necessary action to add the amount of Rs.3,29,771/- deducted towards income tax in the petitioner's Pan Card No.AOQPA4214G.

2.Learned counsel for the petitioner would submit that the petitioner was awarded with a compensation of Rs.36,92,387/- in C.M.A.No.37 of 2016, for the road accident met by him on 06.05.2011. Out the said compensation, a sum of Rs.3,29,771/- was deducted towards income tax and the 2nd respondent deposited the remaining sum of Rs.33,62,616/- before the Sub-Court, Panruti. Now the grievance of the petitioner is that the respondents 2 and 3 did not pay the amount of Rs.3,29,771/- through the petitioner's Pan number. Instead they have paid the said amount to the Income Tax Department generally in a cumulative statement through the Government account without mentioning the petitioner's Pan number. Due to the which, the petitioner could not recover the said amount. Hence, the present writ petition has been filed.

3.Learned counsel appearing for the respondents would submit that the petitioner failed to provide his Pan number and therefore, the aforesaid amount was deposited in a cumulative statement without mentioning his Pan number. Further, he would submit that the respondents would provide the TDS certificate showing the details of the tax amount remitted in respect of the compensation received by the petitioner through the Government account.

4.Heard the learned counsel for the petitioner as well as the counsel appearing for the respondents and perused the materials available on records.

5.Considering the submissions made by either parties, it is evident that since the petitioner's Pan number is not available, the 2nd respondent has deposited the tax amount of Rs.3,29,771/- for the compensation of Rs.36,92,387/- received by the petitioner, in a cumulative statement without mentioning the petitioner's Pan number. However, according to the petitioner since his Pan number was not shown while depositing the tax amount, he could not recover the said amount. Such being the case, this Court directs the 2nd respondent to issue TDS certificate providing the details with regard to the remittance of tax amount for the compensation received by the petitioner in the Government account as the respondents did not possess the Pan number of the petitioner at the time of remittance, within a period of four (4) weeks from the date of receipt of a copy of this order.

6.With the aforesaid direction, this writ petition is disposed of. No costs.

**13-03-2026**

rst

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

To

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**KRISHNAN RAMASAMY J.**
rst

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