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IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 12-11-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**W.P.No.45914 of 2026**
**and**
**W.M.P.No.51566 of 2026**
*CNR: {HCMA012722052026}*

Case QR

Nature's First India Private Limited,
A Private Limited Company incorporated under
the Provisions of Companies Act 1956,
Rep. by its Authorised Signatory
Ms.A.Arokiaselvi,
Having its registered office at S.No.10-14,
Batavarapalli Village,
Belathur Post, Bagalur, Hosur Taluk,
Krishnagiri District, Tamil Nadu 635 124.

..Petitioner(s)

Vs

1. The Tahsildar,
   Hosur, Hosur Taluk,
   Krishnagiri District.

2. The District Collector,
   Krishnagiri District,
   Krishnagiri.

3. The Revenue Divisional Officer
   Hosur,
   Krishnagiri District.

4. The Labour Commissioner No.1
   Workmen Compensation Commission,
   Anna salai,
   Teynampet,
   (DMS Campus) Chennai 600 006.



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5. Carrit Moran Company Private Limited,
   (A company Undergoing Liquidation under
   Companies Act, 1956)
   Represented by the Official Liquidator,
   High Court, Calcutta,
   9, Old Post Office Street,
   4th and 5th floor,
   Kolkata 700 001.

6. C.Parvathi

7. Del Monte Foods India Private Limited,
   Having its registered office at 21,
   Beach Towers, P.Balu Marg,
   Prabhadevi, Mumbai 400 025.

..Respondent(s)

**Prayer**: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the Impugned order bearing Roc.No.8528/2012/B1 dated 30.09.2026 passed by the 1st Respondent, quash the same as ex-facie arbitrary, unlawful and mathematically flawed, and further direct the 1st Respondent to not to initiate or proceed with any coercive distraint, attachment, or auction sale under the Tamil Nadu Revenue Recovery Act, 1864, against the petitioner or the subject Factory property measuring 9.20 Acres situated at Batavarapalli Village, Hosur Taluk, Krishnagiri District, in relation to any claim from Respondent no. 6.

For Petitioner(s): Mr.R.Bharadwajaramasubramaniam

For Respondent(s): Mr.K.K.Ram Siddhartha
Additional Government Pleader
for R1 to R4



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**ORDER**

In this Writ Petition, the Petitioner has challenged the impugned order bearing Roc.No.8528/2012/B1 dated 30.09.2026 passed by the 1st Respondent and to further direct the 1st Respondent to not to initiate or proceed with any coercive distraint, attachment or auction sale under the Tamil Nadu Revenue Recovery Act, 1864 against the Petitioner or the subject Factory property measuring 9.20 Acres situated at Batavarapalli Village, Hosur Taluk, Krishnagiri District, in relation to any claim from Respondent No.6.

2. By the impugned order, the Petitioner has been called upon to pay a sum of Rs.12,39,644/- to the 6th Respondent/C.Parvathi, towards principal amount of Rs.4,52,760/- and balance towards interest on the belated payment of the compensation awarded on account of the death of one Sangeetha, who was employed with the 5th respondent and had died on 07.12.2003 purportedly during the course of employment.

3. It appears that the aforesaid Award was passed in an application filed under the provisions of Employees' Compensation Act, 1923, in the year 2005 by the 6th Respondent. During the interregnum, the assets of the 5th Respondent company in Hosur were transferred to the 7th Respondent on 17.09.2004, and eventually by the 7th Respondent in favour of the Petitioner on 18.02.2009.



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4. Thus, the assets which were originally owned by the 5th Respondent, subsequently transferred to the 7th Respondent and eventually to the Petitioner were proceeded under the provisions of the Revenue Recovery Act by the 1st Respondent.

5.This is the second round of litigation before this Court. Earlier, the Petitioner had challenged the order dated 07.09.2021 passed by the 1st Respondent/Tahsildar seeking to implement the Award dated 27.03.2006 passed by the 4th Respondent/The Labour Compensation Commissioner, Chennai in Award No.29/2005 in W.P.No.21258 of 2021.

6. This Court in its order dated 15.07.2025 dismissed the Writ Petition in W.P.No.21258 of 2021. The said order was also affirmed by the Hon'ble Division Bench of this Court by its order dated 24.04.2026 in W.A.No.969 of 2026. The Petitioner unsuccessfully challenged the same before the Hon'ble Supreme Court, which was also dismissed on 07.09.2026 in SLP(C)Nos.30754-30755 of 2026 filed by the petitioner.

7. Records filed before this Court also reveal that the 6th Respondent had earlier approached this Court in W.P.No.4654 of 2021 to implement the order dated 08.07.2006 passed by the 4th Respondent Labour Commissioner No.1 in



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W.C.No.29 of 2005 within a specific time frame. In W.P.No.4654 of 2021, the 5th Respondent herein was arrayed as the 4th Respondent. By an order dated 08.04.2021 in W.P.No.4654 of 2021, this Court passed a slightly confusing order and ordered as under:-

> "*Petitioner has come up with this Writ Petition seeking a direction to the Respondents herein to take appropriate steps for initiating revenue recovery proceedings for the due realization of the compensation amount awarded for the accident death of her daughter Sangeetha, in pursuance of the order passed by the Labour Commissioner No.1, Chennai in W.C.No.29 of 2005.*
>
> *2. Heard the learned counsel on either side and perused the material documents available on record.*
>
> *3.This Court has already held that, powers under Article 215 of the Constitution of India cannot be abridged by Section 20 of the Contempt of Courts Act, 1971.* ***Hence, this Court is of the view that, the relief sought for by the Petitioner cannot be granted. It is open to the petitioner to initiate contempt proceedings, as initiation of contempt is not a bar under Article 215 of the Constitution of India.***
>
> *4.It is needless to mention that, the Government is empowered to take departmental action against the District Collector, Krishnagiri including the subsequent collector, and the Tahsildar, Krishnagiri District, including the subsequent Tahsildar, if there is proof of not taking action for recovery based on the communication of the District Collector, as the order dated 27.03.2006 passed in W.C.No.29 of 2005 has not been implemented.*
>
> *5.It is made clear that, charge memo has to be issued against those responsible for non-implementing/excuting the said order passed in W.C.No.29 of 2005. The inaction of the officials would amount to dereliction of duty, no devotion to work and the like; An enquiry has to be conducted on a day-to-day basis and the erring officials should be shown the doors. Initiation of departmental proceedings and initiation of contempt are independent of each other. Departmental proceedings are for not discharging duties and the like, and contempt is for wilful and deliberate disobedience of the order of this Court.*



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*6.Government must issue a Circular that, once there is an intimation by the Authorities under the Workmen Compensation Act, 1923, Payment of Gratuity Act, 1972 and the like, for recovery of money, the District Collector and the Tahsildar cannot keep that communication in a cold storage.* ***The communication from the Authorities is an order to be obeyed and complied with and it cannot be treated as a mere information or intimation.***

***This Writ Petition stands disposed of accordingly. No costs.****"*

8. It is the case of the Petitioner that proceedings under the provisions of the Companies Act, 1956 are pending before the Calcutta High Court, where the 5th Respondent has been ordered to be wound up and is being liquidated in C.P.No.289 of 2009.

9. It is further stated that there were other assets belonging to the 5th Respondent and the Liquidator has filed a report before the Calcutta High Court in C.P.No.289 of 2009, wherein, it has been stated as under:-

"*It is not in dispute that the applicants are ex-workmen of the company (in liquidation). The Official Liquidator has filed a report which reveals as follows:*

*"17.That for proper adjudication of the claims of the applicants, including the erstwhile depositors/ex-employees of the company (In Liquidation), a comprehensive statement is given below:*

*Present Fund Position as of date: Rs.2,69,60,068/-*

*Claims admitted by the Official Liquidator*

*Depositor's claim (11 no's) Rs.66,09,785/-*

*Present requirement to pay the balance Rs.50,96,037/- to 9 Nos, who already have taken an adhoc of Rs.10,48,727/-.*

*Requirement of further amount to pay the present two applicants RS.4,65,021/-.*

*Therefore, total amount to be disbursed Rs.55,61,058/-*



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*since the fund is adequate to mitigate the entire claims of 11 nos.(including 2 Nos, as applicants herein) depositors/ex-employees, who actually approached this Hon'ble Court for adjudication."*

*The Official Liquidator's report is unequivocal. It reveals that the claims of the present applicants as also the others (totaling to 11), who have/had approached this Court can be mitigated. Thus, there should be no impediment on the part of the Official Liquidator in disbursing the admitted claims of the applicants in terms of the report filed by the Official Liquidator. The Official Liquidator shall therefore disburse the claims of the applicants in terms of his aforesaid report within two weeks from date.*

*CA/46/2026 and CA/47/2026 stands disposed of."*

10. It is submitted that there are sufficient amount lying with the Official Liquidator in Calcutta, who is in charge of the 5th Respondent which has been ordered to be wound up in the liquidation proceedings.

11. It is further submitted that this fact was not known to the Petitioner when orders came to be passed in the Writ Petition, the Writ Appeal and the Special leave Petition and therefore, further recovery proceedings should be stayed pending further orders.

12. It is therefore submitted that the 6th Respondent will have a preferential claim in terms of Section 529A of the Companies Act, 1956 and therefore the 6th Respondent can be directed to approach the Calcutta High Court.



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13. The reasons stated in the affidavit the present Writ Petition cannot be entertained, particularly when orders have already been passed by this Court in W.P.No.21258 of 2021 and by the Hon'ble Division Bench of this Court in W.A.No.969 of 2026. The impugned order has been passed in the light of the above orders.

14. In case it is the further case of the Petitioner that there has been an error in the orders owing to the fact that the Petitioner was not aware of the pendency of the proceedings under the Companies Act, 1956 in C.P.No.289 of 2009 against the 5th Respondent herein which was represented by the Official Liquidator, Calcutta High Court, it is open for the Petitioner to have the orders passed in the earlier round of litigation modified in accordance with law.

15. That apart, it is noticed that the Petitioner has already partly complied with the order by paying the principal amount. It is submitted that what is now sought to be recovered is only the interest that is due to the 6th Respondent pursuant to the Award in W.C.No.29 of 2005.

16. It is noticed that pursuant to the liquidation of the 5th Respondent, the Liquidator is in possession of the amounts from the liquidation of Assets of the 5th respondent and that interest amount can be recovered directly from the



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Official Liquidator appointed by the Calcutta High Court in C.P.No.289 of 2009.

17. In my view, the Legal Representatives of the deceased Employee who has secured a favourable Award from the 4th Respondent as early as on 27.03.2006 cannot be made to wait endlessly merely because the 5th Respondent had transferred the Assets to the 7th Respondent on 17.09.2004 after the employment injury resulting in death and thereafter by the 7th Respondent to the Petitioner later on 18.02.2009.

18. Whether the sale was made with a view to defeat the interests of the Employee and the Legal Representatives of the Employee employed by the 6th Respondent is not the concern of this Court at this stage as the assets of the 5th Respondent which were otherwise available for attachment were sold after the death of the Employee.

19. Rights of the Employee and the Legal Representatives of the Employee are not secondary to the commercial transactions which the Employer may resort to in order to defeat the rights of the Employee.

20. Therefore, this Writ Petition is liable to be dismissed. However, liberty is granted to the Petitioner to work out their remedy in the manner



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known to law against the 5th and 7th Respondents. Alternatively, liberty is also granted to the Petitioner to pay the amount and file an appropriate claim petition before the Official Liquidator, Calcutta High Court, in C.P.No.289 of 2009.

21. Accordingly, this Writ Petition is dismissed with the above liberty. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

**12-11-2026**

Neutral Citation: Yes/No
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**C.SARAVANAN, J.**

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