



W.P(MD)No.4588 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 18.02.2026

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P(MD)No.4588 of 2026 and
WMP(MD) No.3860 of 2026

P.F.Chandra Bose

... Petitioner

Vs

- 1.The Chairman Cum Managing Director,
Tamilnadu Power Generation and
Distribution Corporation Limited (TANGEDCO),
No.144, Anna Salai,
Chennai - 600 002.
- 2.The Chief Engineer(Personnel),
Tamilnadu Power Generation and
Distribution Corporation Limited (TANGEDCO),
Thanjavur Electricity Distribution Circle,
Thanjavur,
Thanjavur District.
- 3.The Superintending Engineer,
Tamilnadu Power Generation and
Distribution Corporation Limited (TANGEDCO),
No.1, Vallam Road,
Thanjavur District 613 007.



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4.The Assistant Executive Engineer,(Operations and Maintenance),
Tamilnadu Power Generation and
Distribution Corporation Limited (TANGEDCO),
Kumbakonam,
Thanjavur District.

...Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, forbearing the respondents from in any manner recovering any amounts from the retirement benefits and pension amount payable to the petitioner by considering his representation dated 05.02.2026.

For Petitioner : Mr.C.Gangai Amaran
For Respondents : Mr.B.Ramanathan
Standing Counsel

ORDER

The petitioner is working as a Foreman in the respondent TANGEDCO. He is on the verge of retirement and due to retire on 28.02.2026. The petitioner stood as a guarantor in loan transactions in a Private Finance Company. Since the borrowers have failed to repay the loan amount, the Private Finance Company has initiated recovery proceedings as against this petitioner, by obtaining an exparte award from the Principal Subordinate Court,



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Kumbakonam in E.P.No.233 of 2023 and E.P.No.63 of 2021. Since the petitioner is at the verge of retirement, he is under the impression that the respondent would recover the loan amount from this petitioner's retirement benefits has approached this Court, seeking a Mandamus, forbearing the respondents from recovering any amount from the retirement benefits of this petitioner.

2.The learned counsel for the petitioner by referring to Section 10 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, Section 13 of Payment of Gratuity Act,1972 and Section 60(1)(g) of Civil Procedure Code submits that the gratuity and provident fund amount due to this petitioner cannot be attached and the referred Sections are also extracted as under:-

Section 10 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952:-

10. Protection against attachment.—(1) The amount standing to the credit of any member in the Fund [or of any exempted employee in a provident fund] shall not in any way be capable of being assigned or charged and shall not be liable to attachment under any decree or order of any court in respect of any debt or liability incurred by the



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member [or the exempted employee], and neither the official assignee appointed under the Presidency-towns Insolvency Act, 1909 (3 of 1909), nor any receiver appointed under the Provincial Insolvency Act, 1920 (5 of 1920), shall be entitled to, or have any claim on, any such amount.

[(2) Any amount standing to the credit of a member in the Fund or of an exempted employee in a provident fund at the time of his death and payable to his nominee under the Scheme or the rules of the provident fund shall, subject to any deduction authorised by the said Scheme or rules, vest in the nominee and shall be free from any debt or other liability incurred by the deceased or the nominee before the death of the member of the exempted employee [and shall also not be liable to attachment under any decree or order of any court].

[(3) The provisions of sub-section (1) and sub-section (2) shall, so far as may be, apply in relation to the family pension or any other amount payable under the [Pension] Scheme [and also in relation to any amount payable under the Insurance Scheme] as they apply in relation to any amount payable out of the Fund.]

Section 13 of Payment of Gratuity Act,1972

Section: 13 Protection of gratuity. No gratuity payable under this Act and no gratuity payable to an employee employed in any establishment, factory, mine, oilfield, plantation, port, railway company or shop exempted under section shall be liable to attachment in execution of any decree or order of any civil, revenue or criminal court.



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WEB COPY **Section 60(1)(g) of Civil Procedure Code**

"60. Property liable to attachment and sale in execution of decree.—

(1) The following property is liable to attachment and sale in execution of a decree, namely, lands, houses or other buildings, goods, money, bank-notes, cheques, bills of exchange, hundis, promissory notes, Government securities, bonds or other securities for money, debts, shares in a corporation and save as hereinafter mentioned, all other saleable property, movable or immovable, belonging to the judgment-debtor, or over which, or the profits of which, he has a disposing power which he may exercise for his own benefit, whether the same be held in the name of the judgment-debtor or by another person in trust for him or on his behalf:

Provided that the following particulars shall not be liable to such attachment or sale, namely:

(g) stipends and gratuities allowed to pensioners of the Government or of a local authority or of any other employer, or payable out of any service family pension fund notified in the Official Gazette by the Central Government or the State Government in this behalf, and political pensions;"

3.Mr.B.Ramanathan, learned Standing Counsel takes notice for the respondents and submits that this petitioner under the apprehension that the decree has been passed as against him for



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attaching his gratuity amount and Provident fund amount, has filed this writ petition. According to him, the Civil Court has passed an order for attaching the salary of the petitioner alone and not the gratuity amount or the Provident Fund amount due to this petitioner.

4. In view of the clarification made by the learned Standing Counsel for the respondent TANGEDCO, this writ petition is closed that this petitioner's apprehension is unwarranted. No costs. Consequently, connected Miscellaneous petition is closed.

18.02.2026

Index:Yes
Internet:Yes
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B.PUGALENDHI, J.

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