2026:PHHC:084842

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

128 CWP-17189-2026

Date of Decision: **27.05.2026**

Harish Chander

....Petitioner

VERSUS

State of Haryana and others

...Respondents

CORAM: HON'BLE MR. JUSTICE HARPREET SINGH BRAR

Present : Mr. D.R. Bansal, Mr. Varun Katyal and Mr. Satyam Sharma, Advocates for the petitioner.

Mr. Vikrant Pamboo, AAG Haryana.

HARPREET SINGH BRAR, J. (Oral)

1. The present writ petition has been filed under Articles 226/227 of the Constitution of India praying for issuance of a writ in the nature of *mandamus* directing the respondent-Bank to pay interest on delayed payment of arrears of salary and provident fund contributions and further seeking appropriate directions for refund/reimbursement of the income tax deducted at source (TDS) on account of lump-sum release of arrears.

2. Learned counsel for the petitioner, *inter alia*, contends that the petitioner was selected and appointed after undergoing due process of interview against an advertised post on regular basis, however, he was

initially appointed on contractual basis. His services were thereafter regularized on 18.11.1999. It is contended that the respondent-Bank subsequently and arbitrarily de-regularized the services of the petitioner, compelling him to initiate prolonged litigation before this Court. The petitioner along with three similarly situated employees approached this Court by way of filing ***CWP-5021-2000 and connected matters,*** titled as ***Tej Bahadur Thapa Versus The Haryana State Cooperative Apex Bank Limited***, which came to be decided on 21.03.2025 (Annexure P-4). Pursuant to the aforesaid judgment, the respondent-Bank passed consequential orders dated 22.12.2025 (Annexure P-5) and 13.01.2026 (Annexure P-6), whereby the petitioner was granted financial and administrative benefits w.e.f. 18.11.1999. Learned counsel submits that though arrears of salary were eventually released on 30.03.2026, no interest whatsoever was paid upon the delayed disbursement of the amount which, according to the petitioner, had remained unlawfully withheld from the year 1999 till 2026. It is further contended that due to release of arrears in lump-sum, an amount of Rs.2,30,000/- was deducted towards TDS and had the salary been released in the relevant financial years, the petitioner would have fallen within the permissible tax exemption limits. It is also argued that delayed deposit of provident fund contributions by the respondent-Bank deprived the petitioner of accrued and compound interest benefits.

3. I have heard learned counsel for the petitioner and have gone through the paper-book with his able assistance. A perusal of the record

reveals that the petitioner had earlier challenged the order of de-regularization by way of filing ***CWP-5021-2000 and connected matters***, which remained pending adjudication before this Court for more than twenty-three years and ultimately came to be decided vide judgment dated 21.03.2025 (Annexure P-4). The grievance now sought to be raised by the petitioner with regard to payment of interest upon arrears and refund/reimbursement of TDS is not liable to be accepted in the peculiar facts and circumstances of the present case. The delay, if any, in release of arrears cannot be solely attributed to any arbitrary or mala fide act on the part of the respondent-Bank, rather the same occurred on account of the pendency of judicial proceedings before this Court for a considerable length of time. It is also pertinent to notice that while disposing of the earlier writ petition, no relief regarding payment of interest upon arrears or provident fund contributions was either granted by this Court or specifically claimed by the petitioner therein. The following order was passed by this Court in the earlier round of litigation:-

> *"2. The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking setting aside of order dated 08.03.2000 (Annexure P-8) whereby respondent-bank has ordered to de-regularize his services.*
>
> *3. A Division Bench of this Court while issuing notice of motion on 03.05.2000 passed the following order:-*

C.M. Misc. Allowed as prayed.

Petitioner was employed as a Peon on 16.5.1992 for a period of 89 days. He was granted extension from time to time. However, no extension was granted to the petitioner beyond 13.8.1994. He raised an industrial dispute before the Labour Court, Union Territory, Chandigarh. The reference was decided in his favour and he was ordered to be reinstated with continuity of service with Rs.15,000/- as back wages by way of compensation. The petitioner was taken back in service on 29.5.1998 in pursuance to the orders of the Labour Court and thereafter his services were regularised. Now by an order dated 10.3.2000 passed by the Managing Director his services have been deregularised holding that he is not entitled to have his services regularised in view of the Government instructions. Petitioner places reliance on the instructions dated 18.3.1996 Annexure P-9 with the petition. A perusal of these instructions would show that an employee who has completed three years of ad-hoc service as on 31.1.1996 is entitled to have his services regularised. The contention of the learned counsel for the petitioner is that the petitioner falls within the ambit of those Government instructions.

Notice of motion for 21.08.2000.

Operation of the impugned order Annexure P-8 will remain stayed."

4. Mr. Sanjeev Kaushik, Advocate submits that petitioners were no doubt de-regularized, however, they

were subsequently regularized as per Policy of 2003 and they are working as regular employees.

5. The petitioners prior to 2003 worked as regular employees in view of interim order of this Court and thereafter they were regularized as per Policy of 2003, meaning thereby, for all intents and purposes they have served as regular employees since the date of their regularization at the first instance.

6. A period of more than two and a half decades from the date of their regularization has passed away and the petitioners have further been regularized during the pendency of instant petitions as per Policy of 2003, thus, no further order is warranted. The order dated 03.05.2000 is hereby made absolute.

7. Petitions stand disposed of."

4. It is an admitted position that the petitioner did not assail the aforesaid judgment by way of any intra-court appeal and accepted the consequential benefits flowing therefrom without any protest or reservation. Once the earlier judgment attained finality, the petitioner cannot now be permitted to reopen ancillary claims arising out of the same cause of action by instituting a fresh round of litigation. The principle of finality of judicial proceedings as well as the doctrine analogous to *constructive res judicata* would clearly operate against the petitioner. Moreover, the respondent-Bank cannot be saddled with liability to pay interest for the entire intervening period when the entitlement of the petitioner itself remained sub judice before this Court.

5. So far as deduction of TDS is concerned, the same is a statutory deduction made in compliance with the provisions of the Income Tax Act, 1961 and no material has been placed on record to demonstrate any illegality or arbitrariness in the action of the respondent-Bank. Any grievance with regard to excess deduction of tax or claim for refund is required to be agitated before the competent authority/forum under the relevant provisions of the Income Tax Act and no writ in this regard is liable to be issued by this Court in exercise of extraordinary jurisdiction under Articles 226/227 of the Constitution of India. Likewise, the claim pertaining to alleged loss of compound interest on provident fund contributions also does not survive in the absence of any adjudication or direction in the earlier round of litigation.

6. In view of the aforesaid facts and circumstances, this Court is of the considered opinion that no ground is made out for interference in exercise of extraordinary writ jurisdiction. The present writ petition, being devoid of merit, is accordingly dismissed.

7. Pending miscellaneous application(s), if any, shall also stand disposed of accordingly.

(HARPREET SINGH BRAR)
JUDGE

27.05.2026
Puneet Chawla

Whether speaking/reasoned. : Yes/No
Whether Reportable. : Yes/No