E.P.No.1081 of 2021 in MCOP No. 2528/ 2005

31.07.2026

An application filed by the Decree Holder seeking for direction to deposit the TDS amount of Rs. 1,03,445/- to the Credit of the OP in addition to the amount due and the same is taken up and pending.

The Judgment-Debtor filed a copy of communication in ref. 508202/Legal/SB/2026 dated 28.07.2026 which is not even signed by anyone according to which Rs. 84,006/- being 20% (since PAN was not furnished) was deducted from Rs. 4,20,031/- and net amount of Rs. 3,36,025/- was deposited into the Tribunal's account on 26.04.2021 remittance details were furnished.

A perusal of the same would show that no least care was taken to file it before this Court properly. No proof is shown except the said letter.

Reference to a decision of the Hon'ble Division Bench of the Madras High Court in ***Royal Sundaram Alliance Insurance Co. Ltd. v E.Priya and Ors.,*** **2016 (3) CTC 23** wherein it was observed that due procedures to be followed to avoid any kind of leakage in payment of compensation and having regard to Section 194-A of the Income Tax Act, 1961, directed that the Insurance Company would be obliged to furnish Form 16-A as required under IT Act to Claimants in case of deduction towards TDS. [See paragraph No. 16(iii)].

Considering the fact that the execution petition is pending from the year 2021, it is expressly made clear that the JD shall ensure strict compliance of the Award as well as the statutory compliances without fail by 24.08.2026. Failure in the deviance would result in coercive action by this Tribunal including the 'Freezing of the Operating Account' of the Judgment-Debtor.

DHARMAPRABU M

Digitally signed by DHARMAPRABU M
Date: 2026.07.31 14:58:41 +0530

III Judge,
Court of Small Causes,
Chennai.