



WEB COPY

WA No. 969 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-04-2026

CORAM

THE HON'BLE MR JUSTICE S. M. SUBRAMANIAM

AND

THE HON'BLE MR.JUSTICE R.SAKTHIVEL

WA No. 969 of 2026

and

CMP.No.10046 of 2026

Natures First India Private Limited
Rep. by A. Arokiaselvi
Authorized Representative,
Operations & Logistics Manager,
Nature's First India Private Limited,
S. No. 10-14 Batavarapalli Village,
Belathur Post, Bagalur, Hosur Taluk,
Krishnagiri Distirct,
Tamil Nadu - 635 124.

..Appellant

Vs

1. The Tahsildar
Hosur,
Hosur Taluk,
Krishnagiri Distirct.
2. The District Collector
Krishnagiri Distirct,
Krishngiri.
3. The Revenue Divisional Officer,
Hosur,
Krishnagiri Distirct.
4. The Labour commissioner No. 1
Workmen Compensation Commission,
Anna Salai, Teynampet,
(DMS Campus), Chennai-600 006.



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

6. C.Parvathi

..Respondents

Writ Appeal filed under Clause 15 of the Letters Patent praying to set
aside the impugned order dated 15.07.2025 in WP.No. 21258 of 2021.

For Appellant : Mr.Hredai. H.S.

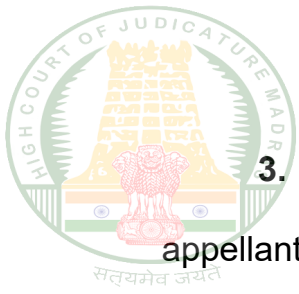
For Respondents : Mr.U.M.Ravichandran,
Spl. Govt. Pleader for R1 to R3

JUDGMENT

(Judgment of the Court was delivered by S.M.Subramaniam J.)

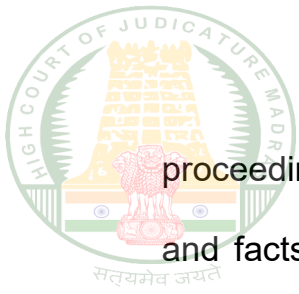
Under assail is the Writ order dated 15.07.2025 passed in
W.P.No.21258 of 2021.

2. The writ petitioner, who is the appellant before this Court instituted an
intra-Court appeal under Clause 15 of the Letters Patent mainly on the ground
that the recovery proceedings initiated by the Tahsildar, Hosur under The
Revenue Recovery Act is untenable.



3. The learned counsel for the appellant would mainly contend that the appellant Company was not a party to the award of compensation passed by the competent Authority on 27.03.2006. The property belonged to the 5th respondent viz., M/s.Carrit Moran Company Private Limited. The 5th respondent originally sold the property to some other Company and from the said Company the appellant purchased the property in the year 2009. It is contended that the appellant was not aware of the award passed in the year 2006 nor the vendor to the appellant informed the same. The Tahsildar, Hosur while invoking the provisions of the Revenue Recovery Act had not considered the fact that the deceased workman was not served under the appellant Company and the appellant was not a party to the award proceedings. That being the case, the order impugned passed by the writ Court is to be set aside.

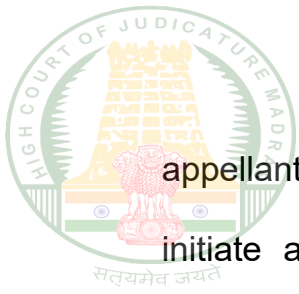
4. The learned Special Government Pleader would oppose by stating that it is a statutory liability fastened under the provisions of the Employees Compensation Act, 1923. The workman served with the 5th respondent Company and died in the year 2003 in a fire accident. The petition under the Employees Compensation Act was filed and the competent Authority passed an award on 27.03.2006. The award was not executed during the relevant point of time. Thus, the aggrieved workman/ their legal heirs filed W.P.No.4654 of 2021, which was disposed of on 08.04.2021. Based on the directions issued by this Court, the Tahsildar, Hosur initiated recovery



proceedings under the Revenue Recovery Act. After considering the award and facts of the case, the Tahsildar, Hosur passed an order of recovery on 07.09.2021. The said order came to be challenged by the appellant in W.P.No.21258 of 2021. The writ Court has elaborately considered the liability of the appellant Company and the plight of the workman, who died in a fire accident while in service and dismissed the Writ Petition filed by the appellant. Against which the present Writ Appeal has been filed.

5. This Court is of the considered view that payment of compensation under the Employees Compensation Act is the liability fastened on the employer and in the present case, the workman employed by the 5th respondent Company M/s.Carrit Moran Company Private Limited died on 07.12.2003 in a fire accident. Thus, an application seeking compensation was filed. The competent Authority passed an award on 27.03.2006. There was a delay in implementing the award. Thus the Writ Petition was filed in the year 2021. The Writ Court directed the Authority to implement the order. Consequently, the Tahsildar initiated revenue recovery proceedings under the Revenue Recovery Act and passed an order of recovery. The said order also came to be challenged by the appellant and the said Writ Petition came to be dismissed.

6. Under these circumstances, the appellant is liable to pay compensation and if at all any suppression or misrepresentation made to the

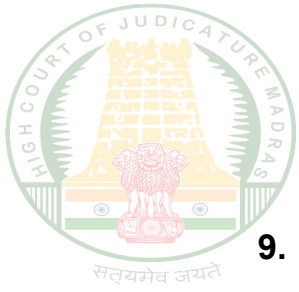


appellant at the time of purchase of the property by their vendor, they have to initiate appropriate action against those vendor Company or against the

Managing Director/ Chairman as the case may be. However, the workman shall not be made to suffer on account of the fact that the Company sold the property to the appellant. Section 14A of the Employees Compensation Act in unequivocal terms reiterates that where an employer transfers his assets before any amount due in respect of any compensation, the liability where for accrued before the date of the transfer, has been paid, such amount shall, notwithstanding anything contained in any other law for the time being in force, be a first charge on that part of the assets so transferred as consists of immovable property.

7. In view of the statutory liability fastened on the appellant Company, the recovery proceedings initiated by the Tahsildar under the Revenue Recovery Act is in consonance with the provisions of the Employees Compensation Act. Pertinently, the original award dated 27.03.2006 remains un-challenged and became final. Thus, the Writ Court is right in dismissing the Writ Petition filed by the appellant.

8. At this juncture, the learned counsel for the appellant would submit that the 5th respondent Company got liquidated on 14.05.2010. However, this Court is of the view that the liquidation was made after four years from the passing of the award.



9. Thus, the appellants are directed to settle the amount along with interest as per the award within a period of eight (8) weeks from the date of receipt of a copy of this order. With these directions, this Writ Appeal stands **dismissed**. No costs. Consequently, the connected miscellaneous petition stands closed.

(S.M.S.,J.) (R.S.V.,J.)
24-04-2026

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

DSA



To

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

2. The District Collector
Krishnagiri Distirct,
Krishngiri.

3. The Revenue Divisional Officer,
Hosur,
Krishnagiri Distirct.

4. The Labour commissioner No. 1
Workmen Compensation Commission,
Anna Salai, Teynampet,
(DMS Campus), Chennai-600 006.

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



WEB COPY

WA No. 969 of 2



**S.M.SUBRAMANIAM, J.
AND
R.SAKTHIVEL, J.**

DSA

WA No. 969 of 2026

24-04-2026