



W.A(MD)No. 250 of 2026

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

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DATED : 05.03.2026

CORAM:

**THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR  
AND  
THE HONOURABLE MR.JUSTICE M.JOTHIRAMAN**

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and  
C.M.P.(MD) No.2721 of 2026

1. The Director,  
Treasury and Accounts Department,  
Professor K.Anbazhagan Building,  
3rd Floor, 571, Anna Salai Nandanam,  
Chennai - 600035.

2. The Treasury Officer,  
District Treasury Office,  
District Collector Office Campus,  
Virudhunagar,  
Virudhunagar District - 626001.

3. The Assistant Treasury Officer,  
Subordinate Treasury,  
Srivilliputtur,  
Virudhunagar District.

... Appellants

Vs.

Srinivasan

... Respondent



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**PRAYER:** Writ Appeal filed under Clause 15 of Letters Patent, against the order dated 13.10.2025 in W.P.(MD) No.24101 of 2025.

For Appellants : Mr.A.Kannan  
Additional Government Pleader

For Respondent : Mr.R.Karunanithi

**ORDER**

(Order of the Court was made by **N.SATHISH KUMAR, J.**)

Challenging the impugned order of the learned Single Judge quashing the order of stoppage of pension of the respondent herein, who was convicted under the Negotiable Instruments Act, 1881, the present appeal has been filed.

2. The learned Additional Government Pleader mainly submits that as per Rule 8(b) of the Tamil Nadu Pension Rules, 1978, if the petitioner was convicted for a serious grave of misconduct, the sanctioning authority has power to withhold or withdraw the pension in part or full. Therefore, as per the said Rules, the order has been passed since the



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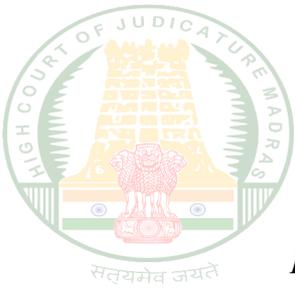
respondent herein was convicted under the Negotiable Instruments Act,

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1881.

3. Heard both sides and perused the records.

4. It is relevant to note that the Hon'ble Apex Court in ***Koushalya Devi Massand vs. Roopkishore Khore in Crl.A.No.723 of 2011, reported in (2011) 3 SCR 879***, has held that the gravity of a complaint under the Negotiable Instruments Act, 1881, cannot be equated with an offence under the provisions of the Indian Penal Code or other criminal offences. An offence under Section 138 of the Negotiable Instruments Act, 1881, is almost in the nature of a civil wrong, which has been given criminal overtones. Further, the Division Bench of this Court in ***Manjula vs. State of Tamil Nadu and others***, reported in ***2016 (2) LW 147***, has clearly held in para 10, as follows:

*“10. A reading of Section 138 of the Negotiable Instruments Act makes it clear that it is a deeming provision and the offence committed being commercial in practice cannot be taken as one involving moral turpitude. In other words, the conviction for an offence under Section 138 of Negotiable Instruments Act cannot be termed as a*



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*punishment for an offence involving moral turpitude.*

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*Further, in the present case, the petitioner and her husband were separated by a decree of divorce, dated 12.04.2004 and the amounts were borrowed by her husband. The petitioner only settled all the amounts borrowed by her husband and she was acquitted from all the criminal cases. In the case on hand, in the order dated 26.3.2011 passed by the Sivagangai District Legal Mated Service Authority, Sivagangai, it is recorded that the complainant received the entire cheque amount and consented to Hent compound the case and acquit the accused. of Under Section 147 of the Negotiable ary, Instruments Act, the offences are ool, compoundable and by virtue of the order ict dated 26.3.2011 passed by the Sivagangai District Legal Service Authority, De a Sivagangai, the offence under Section 138 be of the Negotiable Instruments Act has been compounded. In terms of Section 320(8) of the Code of Criminal Procedure, the composition of an offence shall have an effect of an acquittal of the accused with whom the offence has been compounded. Therefore, the proceedings of the department culminating in the order of punishment are per se unsustainable and are liable to be set aside.”*



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5. As held that the conviction for the offence under Section 138 of the Negotiable Instruments Act, 1881, cannot be termed as an offence involved under criminal laws.

6. Further, Rules 8(b) of the Tamil Nadu Pension Rules, 1978, deals with only when the punishment involves in a serious crime and the conviction for the serious crime, which would amount to grave misconduct. Therefore, the said Rule cannot be applicable for the conviction for the offence regarding the commercial transaction. In such view of the matter, the Authorities cannot withhold or stop the pension on the strength of Rules 8(b) of the Pension Rules. Hence, we do not find any merit in the appeal.

7. With these observations, this Writ Appeal stand dismissed. No costs. Consequently, connected miscellaneous petition is closed.

NCS : Yes/No  
Index : Yes / No  
Internet : Yes / No  
apd

**[N.S.K., J.] & [M.J.R., J.]**  
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**AND**  
**M.JOTHIRAMAN, J.**

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**ORDER MADE IN**

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