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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

CORAM

THE HON'BLE MR JUSTICE S. M. SUBRAMANIAM

AND

THE HON'BLE MR.JUSTICE C.KUMARAPPAN

CONT P No. 1591 of 2024

AND

SUB APPL No. 484 to 486 of 2024

R.Kavitha
Assistant Commissioner (ST)/Departmental
Representative,
G.S.T. Appeals,
Trichy.

..Petitioner(s)

Vs

1. B.Jothi Nirmalasamy IAS., and 3 others
Former Secretary to the Government,
Commercial Taxes and Registration
Department,
Fort St. George, Secretariat,
Chennai 600 009.
2. Dr. D. Jagannathan, I.A.S.,
Commissioner of Commercial Taxes,
O/o. the Commissioner of Commercial Taxes,
Ezhilagam, Cheapauk,
Chennai 600 005.
3. Mr. S. Sathish Kumar
Assitant Lecturer/Program Manager,
Commercial Taxes Training Institute,
Integrated Building, South Tower, Saidapet,
Government Farm Village, Chennai - 35.
4. Mr. R.M. Saravanan,
Assistant Commissioner,
VAT and Audit, TWB,
O/o. the Commissioner of Commercil Taxes,
Ezhilagam, Chepauk, Chennai - 5.



SUB APPL No. 484 of 2024

..Contemnor(s)

R.Kavitha
Assitant Commissioner (ST)/Departmental
Representative, G.S.T. Appeals, Trichy.

..Applicant(s)

Vs

1. B.Jothi Nirmalasamy Ias., And 3 Others
Former Secretary to the Government,
Commercial Taxes and Registration
Department, Fort St. George, Secretariat,
Chennai 600 009.
2. Dr.D. Jagannathan, I.A.S.,
Commissioner of Commercial Taxes, O/o. the
Commissioner of Commercial Taxes,
Ezhilagam, Cheapauk, Chennai 600 005.
3. Mr. S. Sathish Kumar,
Assitant Lecturer/Program Manager,
Commercial Taxes Training Institute,
Integrated Building, South Tower, Saidapet,
Government Farm Village, Chennai - 35.
4. Mr. R.M. Saravanan,
Assistant Commissioner, VAT and Audit, TWB,
O/o. the Commissioner of Commencil Taxes,
Ezhilagam, Chepauk, Chennai - 5.

..Respondent(s)

SUB APPL No. 485 of 2024

R.Kavitha
Assitant Commissioner (ST)/Departmental
Representative, G.S.T. Appeals, Trichy.

..Applicant(s)

Vs

1. B.Jothi Nirmalasamy Ias., And 3 Others
Former Secretary to the Government,
Commercial Taxes and Registration
Department, Fort St. George, Secretariat,
Chennai 600 009.
2. Dr. D. Jagannathan, I.A.S.,
Commissioner of Commercial Taxes, O/o. the
Commissioner of Commercial Taxes,



Ezhilagam, Cheapauk, Chennai 600 005.

3. Mr. S. Sathish Kumar,
Assitant Lecturer/Program Manager,
Commercial Taxes Training Institute,
Integrated Building, South Tower, Saidapet,
Government Farm Village, Chennai - 35.
4. Mr. R.M. Saravanan,
MR. R.M. SARAVANAN,
Assistant Commissioner, VAT and Audit, TWB,
O/o. the Commissioner of Commercial Taxes,
Ezhilagam, Cheapauk, Chennai - 5.

..Respondent(s)

SUB APPL No. 486 of 2024

R.Kavitha
Assitant Commissioner (ST)/Departmental
Representative, G.S.T. Appeals, Trichy.

..Applicant(s)

Vs

1. B.Jothi Nirmalasamy IAS.,
Former Secretary to the Government,
Commercial Taxes and Registration
Department, Fort St. George, Secretariat,
Chennai 600 009.
2. Dr. D. Jagannathan, I.A.S.,
Commissioner of Commercial Taxes, O/o. the
Commissioner of Commercial Taxes,
Ezhilagam, Cheapauk, Chennai 600 005.
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Commercial Taxes Training Institute,
Integrated Building, South Tower, Saidapet,
Government Farm Village, Chennai - 35.
4. Mr. R.M. Saravanan,
Assistant Commissioner, VAT and Audit, TWB,
O/o. the Commissioner of Commercial Taxes,
Ezhilagam, Cheapauk, Chennai - 5.

..Respondent(s)

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To punish the respondents 1,2 for committing civil contempt for their wilful disobedience and the respondents 3 and 4 for abetting such contemptuous act amounting to committing contempt to the orders pronounced by this Hon'ble Court in W.A.No. 2280 of 2011 dated 31.08.2016.

SUB APPL No. 484 of 2024

To suspend the inter-se seniority list drawn from the year 1981 in the grade of ACTO (Now DCTO) vide order dated 27.12.2023 and in pursuant thereof, the other seniority lists drawn for other higher posts namely Commercial Tax Officers, Assistant Commissioners, Deputy Commissioners (CT), Joint Commissioners (CT) and Additional Commissioners (CT).

SUB APPL No. 485 of 2024

To issue a direction to act upon the existing seniority list as confirmed by this Hon'ble Court in its orders dated 31.08.2016 for all grade posts

SUB APPL No. 486 of 2024

To issue a direction to grant temporary promotions as Deputy Commissioner (CT) to the petitioner pending the above contempt petition.

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For Petitioner(s): Mr.K.Krishnamoorthy
and
Ms.R.Kavitha, Party in person

For Contemnor(s): Mr.C.Harsha Raj
Spl.Govt.Pleader (Taxes)
for R1 to R4

Order

(Order of the Court was made by S.M.Subramaniam J.)

Learned counsel for the petitioner appeared along with the petitioner-in-person, Smt.R.Kavitha and would submit that they are not willing to pursue the contempt application.



2. In view of the said submission as well as the endorsement made in the case bundle, the Contempt Petition stands closed. Consequently, Sub Application is also closed. No costs.

(S.M.S.,J.) (C.K.,J.)
24-02-2026

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

vsi

To

1. B.Jothi Nirmalasamy IAS.,
Former Secretary to the Government, Commercial Taxes and Registration Department, Fort St. George, Secretariat, Chennai 600 009.
2. Dr. D. Jagannathan, I.A.S.,
Commissioner of Commercial Taxes, O/o. the Commissioner of Commercial Taxes, Ezhilagam, Cheapauk, Chennai 600 005.
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Assitant Lecturer/Program Manager, Commercial Taxes Training Institute, Integrated Building, South Tower, Saidapet, Government Farm Village, Chennai - 35.
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Assistant Commissioner, VAT and Audit, TWB, O/o. the Commissioner of Commencil Taxes, Ezhilagam, Chepauk, Chennai - 5.



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**S.M.SUBRAMANIAM J.
AND
C.KUMARAPPAN J.**

vsi

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and
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24-02-2026