



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-08-2026

CORAM

THE HON'BLE MS. JUSTICE P.T. ASHA

WP No. 21351 of 2026

and WMP Nos. 2310 and 29332 of 2026

and Cont.P.No.2710 of 2026

S.Doctor Viswanathan
State Tax officer, Tamil Nadu Commercial Taxes
Department
Pondy Bazaar Assessment Circle,
Chennai (Central) Division,
Chennai

..Petitioner(s)

VS

1. The State of Tamil Nadu
Rep. by its Secretary,
Commercial taxes and Registration
Department,
Secretariat, Chennai 600 009
2. The Commissioner of Commercial Taxes
O/o The commissioner of Commercial Taxes,
Chepauk, Chennai 600 005

..Respondent(s)



WEB PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records in connection with the impugned order of removal from service vide order bearing Proc. No C1/ CD2/ 5566023 / 2023 dated 13.05.2026 issued by the 2nd respondent based on the enquiry findings dated 02.12.2024 and quash the same and issue such further or other appropriate orders or directions as this Court.

For Petitioner(s): Mr. V.Prakash, Senior Counsel for
Mr. K.Krishnamoorthy

For Respondent(s): Mr. Abdul Hameed, Additional
Advocate General, asst. by Mr.
L.Gokuraj, Additional Government
Pleader



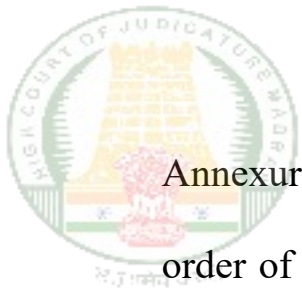
ORDER

The writ petition has been filed for the following relief:

“To issue a Writ of Certiorari calling for the records in connection with the impugned order of removal from service vide order bearing Proc. No C1/ CD2/ 5566023 / 2023 dated 13.05.2026 issued by the 2nd respondent based on the enquiry findings dated 02.12.2024 and quash the same”

2. The petitioner is aggrieved primarily by the fact that the procedure has not been followed, extraneous documents have been taken into consideration and witnesses have been examined behind the back of the petitioner.

3. The defence is that the petitioner has not even observed the modicum of care while ordering a refund involving the huge sum of over Rs.69,01,127/-. Since a *prima facie* perusal of the papers indicates that the grievance of the petitioner that witnesses have been examined behind his back and documents have been marked which have not been listed in the



Annexure-III appears to be correct, this Court had decided to quash the order of the 2nd respondent dated 13.05.2026 and remit the matter back to the 2nd respondent for conducting an enquiry afresh.

4. This view was further fortified while perusing the enquiry report.

The petitioner has been issued with the following charges:

Charge No.1:

You, Thiru S.Doctor Viswanathan, State Tax Officer, Pondy Bazaar Assessment Circle, Chennai (Central) Division (now under suspension) while working as State Tax Officer, Pondy Bazaar Assessment Circle, issued refund for the month of March 2023 to the fake exporter viz. Tvl Khan Traders (GSTIN 33HIQPM4194C2ZY), who identified as fake exporter without properly verifying the details with. Undue haste, with malafide intention, which led to revenue loss to the Government exchequer to the tune of Rs.69,01,127/-, thereby failed to discharge your official duties in proper manner.

**Charge No.2:**

You, Thiru S.Doctor Viswanathan, State Tax Officer, Pondy Bazaar Assessment Circle, Chennai (Central Division (now under suspension) while working as State Tax Officer, Pondy Bazaar Assessment Circle by your act of improper sanction of refund to fake exporter, have failed to perform in discharging your official duties with utmost sincerity and integrity and thereby, acted in a manner unbecoming of a Government Servant, violative of Rule 20(1) of the Tamil Nadu Government Servants Conduct Rules, 1973.

5. In the introductory passage of the enquiry report, the Enquiry Officer has waxed eloquent about his role and likened it to that of a Civil Court as per the Code of Civil Procedure. The Enquiry Officer appears to have framed seven points for consideration and a reading of the same would indicate that it traverses beyond the charge. The Enquiry Officer also proceeds to state that the documents were already available online meaning that there was no necessity to furnish copies of the same. The



petitioner would, however, fairly concede that he has not demanded copies of the documents. Despite the fact that Annexure-III has clearly mentioned that there were no witnesses, the Enquiry Officer has proceeded to state that there was no request for cross-examination. The report would further indicate that the Chief Manager of Yes Bank, Delhi, Taj Mauhammad(Tax payer) of Khan Traders and Tmt. Hemavathy, the building owner had been summoned to appear and the Chief Manager had forwarded the details of the bank transaction called for in the enquiry by the Enquiry Officer. The other two witnesses did not appear. The details of the bank transaction had been collected behind the petitioner's back as the petitioner had appeared before the Enquiry Officer only on 11.11.2024 and the e-mail from the bank had reached on 14.11.2024. The Enquiry Officer has perused the document "ICEGATE" and thereafter processed the refund application. His observation is that the petitioner has followed the procedure contemplated under the Circular dated 23.03.2020 and that the refund has been ordered only thereafter. However, the Enquiry Officer would submit as follows:

“Accordingly, the refund authority/delinquent official has processed and reconciled the basic aspects of the circular, therefore the delinquent official has followed the basic



aspects of circular instructions, but summarily failed to discharge his duties as the watchdog and to safeguard public money, acted as machine and not applied his mind in the basic aspects of initiation of physical verification, verification of EWB etc. Hence the issue of irregular refund was arised.”

6. Further, the Enquiry Officer finds the petitioner guilty on the ground that though 15 days had been given to process the refund, the same has been done immediately. Another pointer to the Enquiry Officer exceeding the remit of the charge is on account of his discussion regarding similar EGM been generated in other cases in which he is the Enquiry Officer.

7. Therefore, by reason of these facts, this Court is constrained to hold that the Enquiry Officer has not only exceeded the scope of the charge but has also taken into consideration extraneous factors and thereby the enquiry conducted is impacted. However, considering the fact that the



exchequer has lost a sum of over Rs.69,01,127/-.the respondents should also be permitted to address this issue.

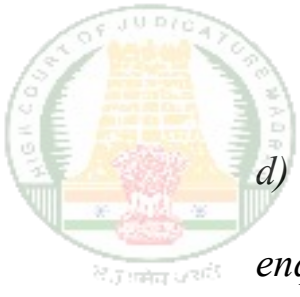
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8. Therefore, in the light of the above,the impugned order and enquiry report are quashed and the matter is remitted back to the 2nd respondent with the following directions:

a) The respondents are permitted, if so advised, to amend the charge memo. Upon such amendment, the amended charge memo will be issued to the petitioner and within a period of four weeks from the date of receipt of the amended charge memo, the petitioner shall submit his explanation.

b) In case the respondents do not amend the charge memo then the explanation already given would suffice.

c) Thereafter, the enquiry shall be proceeded with, giving an opportunity to the petitioner to cross-examine the witnesses, if any are examined.



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d) Considering the fact that the petitioner has retired, the enquiry shall be proceeded with in accordance with the provisions of the Tamil Nadu Pension Rules.

9. Accordingly, the writ petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

10. In view of the order passed in the writ petition, no further orders are required to be passed in the contempt petition and, therefore, the same is closed.

06-08-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

SRN



To

1. The Secretary, State of Tamil Nadu

Commercial taxes and Registration

Department,

Secretariat, Chennai 600 009

2. The Commissioner of Commercial Taxes

O/o The commissioner of Commercial Taxes,

Chepauk, Chennai 600 005

P.T.ASHA J.



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