IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.07.2016

CORAM :

The Hon'ble MR.SANJAY KISHAN KAUL, CHIEF JUSTICE
AND
The Hon'ble MR.JUSTICE R.MAHADEVAN

W.A. Nos.2527 of 2012, 155 to 159 of 2014,
373, 374 and 569 of 2016
and
W.P.Nos.18552, 18553, 21787 to 21789, 28021 to 28031, 27988 to 27997, 22595 to 22597, 26656 to 26661 and 31102 to 31105 of 2012, 18264 and 19683 of 2013, 41048, 40814, 40815, 7011, 7857 and 9926 of 2015
and 11118 and 17251 of 2016
and C.M.P.Nos.7542 and 7543 of 2016

1.S.Ravindranath Varman
2.V.Pattabiraman
3.V.V.Swaminathan
4.S.Manimaran
5.E.Gurunathan
6.R.Nanda Kumar
7.D.Varadharajan
8.G.Sadasivan Pillai
9.P.Santhana Krishnan
10.RM.Saravanan
11.T.Anbu
12.M.Santhi
13.S.Karthika
14.K.Padma
15.S.Satheesh Kumar
16.K.Vidyarthi
17.B.Udaya Kumar
18.S.Selvamony
19.R.Muthukumaran
20.V.Pandiyan .. Appellants in W.A.No.2527 of 2012

J.ANBUTAMILARASI ... Appellant in WA No.155 of 2014

1.N.VADIVEL
2 J.ANBUTAMILARASI
3 S.GOPI
4 R.RAJANBABU
5 V.BHARATHIRAJA
6 M.KANNAN
7 L.MEENAKSHI
8 K.GOPI RANJITH
9 K.S.LAKSHMI NARAYANAN
10 P.INDRA @ MUTHU MEENA
11 G.AMSAVENI W/O.K.NATRAYAN
12 M.RAGHAVAN ...Appellants in WA.No.156/2014

1 C.SUNDARAMOORTHY
2 D.SRINIVASAN
3 M.RAGHAVAN
4 S.K.SIVAKUMAR
5 N.SARAVANAKUMAR
6 J.KAVITHA
7 M.V.S.MANIAN
8 M.DHARMAR
9 K.MUTHUKRISHNAN
10 S.VENKATESH
11 V.MUTHUKUMAR
12 S.PANDIARAJAN
13 R.SARAVANA KUMAR
14 K.GOBI RANJITH
15 SARAVANA SATTAIAPPAN
16 P.SARAVANAKUMAR
17 M.PARAMARTHALIGAM
18 C.KAYALVIZHILI
19 N.SATHIYA PRIYA
20 M.KALAI SELVI
21 Y.KAYALVIZHI
22 G.NARMADHA
23 S.PALANIVELAN
24 B.PRIYA
25 K.S.LAKSHMI NARAYANAN ...Appellants in WA.No.157/14 & 158 of 2014

1 L.MEENAKSHI
2 A.MADURAI PANDIAN
3 S.MAHENDRAN
4 K.NAGARAJ
5 S.MAHESH
6 A.TAMILSELVAN
7 H.K.SEENIVASAN
8 P.ARULARASAN
9 P.PARTHIPAN
10 K.SANTHI
11 T.PUSPAVATHI
12 C.GEETHA
13 R.RAJANBABU
14 T.AMSAVENI
15 V.PRAKASH
16 T.DHANASEKAR
17 K.MAHESWARI
18 V.BHARATHIRAJA
19 N.MURTHY
20 R.KAVITHA
21 M.BALASUBRAMANIAN ...Appellants in WA 159/2014

P.SAKTHIVEL ...Appellant in WA 373/2016
S.VIJAYAKUMAR ...Appellant in WA.374/2016
A.SWAMINATHAN ...Appellant in WA 569/2016

T.K.VENKATRAMAN ... PETITIONER in WP No.18552,18553 of 2012

K.DESIKAN ... PETITIONER in WP No.21787 of 2012

R.PACHAIYAPPAN ... PETITIONER in WP No.21788 of 2012

D.VIJAYAMMA ... PETITIONER in WP No.21789 of 2012

R.MATHIALAGAN ... PETITIONER in WP No.28021 of 2012

M.PRABAKARAN ... PETITIONER in WP No.28022 of 2012

R.MURUGAN ... PETITIONER in WP No.28023 of 2012
S.KALIMUTHU ... PETITIONER in WP No.28024 of 2012

M.THIAYAGARAJAN ... PETITIONER in WP No.28025 of 2012

M.S.KATHIRAVAN ... PETITIONER in WP No.28026 of 2012

R.RAJENDRAN ... PETITIONER in WP No.28027 of 2012

K.SADAYAN	... PETITIONER in WP No.28028 of 2012
A.SAM CHELLADURAI	... PETITIONER in WP No.28029 of 2012
J.SREEPATHY RAJAN	... PETITIONER in WP No.28030 of 2012
V.MATHIYALAGAN	... PETITIONER in WP No.28031 of 2012
P.RAMESH CHANDRA BABU	... PETITIONER in WP No.27988 of 2012
E.PURUSHOTHAMAN	... PETITIONER in WP No.27989 of 2012
R.JAYACHANDRAN	... PETITIONER in WP No.27990 of 2012
N.SHANMUGAVALLI	... PETITIONER in WP No.27991 of 2012
M.SUBRAMANIAM	... PETITIONER in WP No.27992 of 2012
A.ANUSUYA	... PETITIONER in WP No.27993 of 2012
K.BALASUBRAMANIAN	... PETITIONER in WP No.27994 of 2012
K.SUBRAMANIAN	... PETITIONER in WP No.27995 of 2012
M.ARUMUGAM	... PETITIONER in WP No.27996 of 2012
R.MYRTHEUNAYAN	... PETITIONER in WP No.27997 of 2012
D.VIJAYAMMA	... PETITIONER in WP No.22595 of 2012
R.PACHAIYAPPAN	... PETITIONER in WP No.22596 of 2012
K.DESIKAN	... PETITIONER in WP No.22597 of 2012
S.TAMILARASAN	... PETITIONER in WP No.26656 & 26659 of 2012
R.MUTHUKUMARAN	... PETITIONER in WP No.26657 & 26660 of 2012
M.NALINI	... PETITIONER in WP No.26658 & 26661 of 2012
K.VAIDHYANATHAN	... PETITIONER in WP No.31102,31103 of 2012
M.RAJENDIRAN	... PETITIONER in WP No.31104,31105 of 2012

M.PARAMESWARAN
C. PALANI
B. DEVENDIRA POOPATHY
K. ISAIVANI
V. RADHA
K.LATHA
S.M.SARASWATHI
S. RAZEEYA
D. RAMADEVI ... PETITIONER in WP No.18264 of 2013

E.MOHANKUMAR

N.VISWANATHAN

M.SUBBARAYALU

K.VAIDHYANATAHAN ... PETITIONER in WP No.19683 of 2013

A.LAKSHMIPATHI
DEPUTY COMMISSIONER
ENFORCEMENT EAST NO.1
GREAMS ROAD
CHENNAI 600 006 ... PETITIONER in WP No.41048 of 2015

P.SAKTHIVEL ... PETITIONER in WP No.40814 of 2015

S.VIJAYAKUMAR ... PETITIONER in WP No.40815 of 2015

1.A.MAHABOOB IBRAHIM
2.S.JAYA
3.M.THANGAMANI
4.M.SATHEESH KUMAR
5 C.HEMA
6 R.MASILAMANI
7 D.LEENA
8 K.RAMU
9 M.GOPINATH
10 S.E.PRABHU
11 S.RAM MOHAN
12 B.GEETH
13 G.KARTHIKEYAN
14 B.MUTHU KUMAR
15 A.JANNATHULFIRDOUSE
16 K.PERIYADURAI
17 O.R.ARIVALAGAN

18 T.NALLARASI
19 M.MAKESWARAN
20 P.GANGA SHREE
21 M.MADANKUMAR
22 G.NEIDHALI
23 B.SARANYA
24 K.KOTHAMATHI
25 T.JAYANTHI
26 G.THANGAM
27 M.BALAKRISHNAN ...Petitioners in WP.Nos 7011 & 7857/2015

S.PANDIYARAJAN
R.KAVITHA
C.SUNDARAMOORTHY
A.MADURAI PANDIAN
M.SATHYAPRIYA
MEENAKSHI
R.SARAVANAKUMAR
K.S.LAKSHMINARAYANAN
C.KAYALVIZHI
B.PRIYA
S.VENKATESH
M.KALAISELVI
S.K.SIVAKUMAR
K.MUTHUKRISHNAN
P.ARULARASAN
T.PARTHIBAN
P.DHANASEKARAN
N.MOORTHY
H.K.SRINIVASAN
R.RAJANBABU ...Petitioners in WP.9926/15

S.MARIAPPAN ... PETITIONER in WP No.11118 of 2016

T.INDIRA ... PETITIONER in WP No.17251 of 2016

Vs

1.P.Shanmuganatham ...1st Respondent in WA.No.2527/12

2.The Secretary to Tamil Nadu
Government Commercial Taxes &
Registration Department Fort
St.George Chennai-600 009 ...2nd Respondent in WA.2527/12
373/16, 374 & 569/16 & 7011,7857/15

...1st Respondent in WP.NO.18552,
21787 TO 21789/12
18553/12,28021 to 28031/12,
27988 to 27997/2012, 22595 to
22597/12 31102 to 31105/12,
18264,41048/15, 40814,40815/15
19683/2013

3.The Principal Secretary &
Commissioner of Commercial Taxes
Ezhilagam,
1st Floor, Chepauk
Chennai-5 ...3rd Respondent in WA 2527/12
and 373/16, 374 & 569/16, 7011,
7857/15

...2nd Respondent in WP.18552,18553/12
28021 to 28031/12 27988 to 27997/12
22595 to 22597/12, 31102 to 31105/12
18264 41048/15, 40814 & 40815/15,
9926/15 11118/16, 17251/16

4.S.Vijayakumar
5.R.S.Viswanathan
6.R.Gnanaprakasam
7.P.Sitrarasu
8.P.Kasiviswanathan
9.A.Lakshmipathi
10.T.K.Suresh Kumar
11.Harikumar
(RR 10 & 11 impleaded as party
respondents vide order of court
dated 30.06.2016 in CMP.10535/2013 ...RR 4 to 11 in WA 2527/12

1.Government of Tamil Nadu
Rep.by its Secretary,
Commercial Taxes Department
Fort St.George
Chennai-600 009 ...1st Respondent in WA.155/2014
156,157,158, and 159/14
19683/13

2.The Commissioner
Commercial Taxes Department
Ezhilagam
Chepauk
Chennai-600 005 ...2nd Respondent in WA.No.155/2014 156, 157, 158 & 159/14, 21787 to 21789/12 19683/13

3 M.SEKAR
4 P.MEERA
5 V.VASANTHI
6 C.KRISHNAVANI
7 R.JAYALAKSHMI
8 S.VIJAYAKUMAR
9 V.KARTHIKEYAN
10 K.SUDHA
11 B.RADHA
12 R.BHUVANESWARI
13 P.JHONSIRANI
14 A.SUHAIL BABU
15 V.VIJAYA
16 D.SUMATHI
17 M.DARUMAN
18 P.SIVASAKTHIVEL
19 S.GANESH
20 A.SURESH
21 K.RAJENDRAN
22 R.MOHANASUNDARAM
(RR 3 to 21 impleaded as per order dated 19/07/2012 in MP.3/2012)
(RR22 impleaded as per order dated 5/11/2013 in MP.4/2012)
23 A.S.CHARMI SHEILA
24 K.ARUMUGAM
25 G.K.PADMANABAN
26 P.VENKATESWARAN
27 K.CHANDRAKUMAR
28 B.GOMATHY
29 M.MEENAKUMARI
30 H.RAMALAKSHMI
31 K.GEETHA NO.6 RAMASAMY
32 R.PATTABIRAMAN
33 NA.RAJESH
34 M.ALIMUNISA
35 P.ALICE SHEILA
36 R.JAYANTHI D/O.G.RAJAVELU
37 K.YUVARAJ
38 R.INDRA
39 L.SAMEENA FATHIMA
40 M.BABU

41 E.ANBU VIJAYARANI

42 P.JEEVA
43 R.K.SHANTHI
44 K.LAKSHMI
45 S.SELVAKUMAR
46 A.CELASTINE
47 R.GANDHI

(RR 23 TO 47 IMPLEADED
AS A PARTY RESPONDENTS VIDE ORDER OF COURT
DT.30/3/2016 MADE IN CMPNO.5257/16
... RESPONDENT in WA No.155 of 2014

3 M.NALINI
4 R.VASANTHI
5 KUMARI REMI
6 C.MOHANKRISHNAN
7 M.NALINI
8 RENU S.KAMAL
9 S.K.ASHOK KUMAR
10 R.ELANGOVAN
11 V.KRISHNAMOORTHY
12 S.MUTHU
13 N.MYTHILY ... RESPONDENT in WA No.156 of 2014

3 C.BHARATHI
4 A.C.VENKATESAN
5 R.MAHENDRAN
6 R.SENRAYAN
7 K.RAMKUMAR
8 M.MANOTHANGAM
9 A.RAMAR
10 A.ANJALI DEVI
11 R.RANI
12 A.SARADHA
13 P.BALAMANICKAM
14 K.NAGARAJAN
15 R.RAJASEKARAN
16 J.SRIPATHY RAJAN
17 M.PRABAKARAN
18 MS.KATHIRAVAN
19 K.SADAYAN
20 P.PANNEERSELVAM
21 M.BHAVANI
22 J.SENTHILVEL
23 B.DESAYE
24 SK.ASHOK KUMAR

25   T.BASKARAN

26   M.NIRMALA

(RR 16 to 26 impleaded as per order
dated (MP(MD) 6/2013)   ...Respondents in
WA 157/2014)

3 K.VAIDYANATHAN
4 K.KANNABIRAN
5 RENU S.KAMAL
6 G.V.NAGARAJAN
7 A.C.VENKATESAN
8 J.SRIPATHY RAJAN
9 M.PRABAKARAN
10 MS.KATHIRAVAN
11 K.SADAYAN
12 P.PANNEERSELVAM
13 M.BHAVANI
14 J.SENTHILVEL
15 B.DESAYE
16 SK.ASHOK KUMAR
17 T.BASKARAN
18 M.NIRMALA   ...Respondents in
WA 158/2014

3 K.VAIDYANATHAN
4 K.KANNABIRAN
5 RENU S.KAMAL
6 G.V.NAGARAJAN
7 A.C.VENKATESAN   ... RESPONDENT in
WA No.159 of 2014

V.RADHA
JOINT COMMISSIONER (COMMERCIAL TAXES)
CHENNAI (NORTH) DIVISION GREAMS ROAD
CHENNAI.   ... RESPONDENT in WA No.373 of 2016
& 374/2016

DR. K. VEERAMANI   ...1st RESPONDENT in WA No.569 of 2016
DEPUTY COMMISSIONER (COMMERCIAL TAXES)
SALEM COMMERCIAL TAXES DISTRICT SALEM

DIVISION SALEM

3 R.SHANMUGANATHAN D.C.(CT)
4 R.RAGHAVAN
5 THAMBI DURAI
6 SHAKTHIVEL
7 P.ELANGO
8 S.VIJAYAKUMAR
9 R.S.VISWANATHAN
10 R.GNANAPRAKASAM
11 A.JYOTHINATHAN ...Respondents 3 to 11 in WP.18552 & 18553/12 & 21787 to 21789/12

12 A.BOWSIYABANU
13 R.D.DHANUPRIYA
14 A.LAKSHMIPATHI
15 C.ARUMUGAM ...Respondents 12 to 15 in WP.21787 to 21789/12

16 S.MURUGESAN ...Respondents 16 to 20 in WP.21788 & 21789/12

17 C.SUDHAGAR

18 R.KRISHNASWAMY

19 A.JAYASHANTHI

20 J.SATHYA ..Respondents 3 to 20 in WP.Nos.22595 to 22596/12 & 3 to 15 in WP.22597/12

3 C.ARUMUGAM
4 A.BOWSLYA BANU
5 R.DHANUPRIYA
6 S.MURUGESAN
7 C.SUDHAKAR
8 R.KRISHNASWAMY
9 J.SATHYA ...Respondents 3 to 9 in WP.Nos.28021 to 28031/2012 & WP.Nos.27988 to 27997/12

3 C.SUDHAKAR
4 R.KRISHNASWAMY
5 A.Bowsiabanu
6 A.Jeyashanthi
7 J.Sathya
8. R.Dhana Priya
9. A.Lakshmipathy ...Respondents 3 to 9 in WP.Nos.26656 to 26661/12 WP.31102/12 to 31105/12

3.R.Shanmuganathan
4.A.Lakshmipathi
(R4 impleaded as per order dated 18/7/2016 in WMP.20815/16 in WP.18264/13)

5.P.Sakthivel
(R5 impleaded as per order dated 287/2016 in WMP.21618/16 in WP.18264/13) ...Respondents 3 to 5 in WP.No.18264/13

The Chairman/Finance Secretary,
(Government of Tamil Nadu
High Level Committee
(Constituled under G.O.(D).NO.132 of the commercial Taxes and Registration (E1) Department dated 31/3/2014)
Secretariat, Fort
St.George Chennai-600 009 ..3rd Respondent in WP.No.41048/2015

The Government of Tamil Nadu,
Rep.by the Secretary to Government
Personnel and Administrative
Reforms Department, Fort St.George
Chennai-600 009 ...1st Respondent in WP.7011/15 & 7857/2015

4 M. RAJENDRAN

5 P.M. ARUMUGAM

6. E.Mohan Kumar

7. M.Kamaraj
8. S.Thaniarasu

(RR4 & 5 are impleaded as per
order dated 19/3/2015 in MPs 2 & 2/15
in WPs 3640 & 7011 of 2015)
(RR 6 to 8 are impleaded as per
order dated 23/4/2015 in MPs 2 to 5/15
in WP.7011/15) ...Respondents 4 to 8 in
WP.NO.7011 of 2015

4 S.KARPAGAM
5 P.DHANASEKAR
ASSISTANT COMMISSIONER C/O.COMMERCIAL TAXES
DEPARTMENT CHEPAUK CHENNAI 5
6 A.RAJATHANGAM
7 S.SIVAKUMAN
8 M.PANNEERSELVAM
9 N.VISWANATHAN
10 R.GUNASEKARAN
11 M.NALINI
12 M.SUBRAYALU
13 J.GOPINATH
14 R.MUTHUKUMARAN
15 S.BHUVANESWARAN
16 P.KALIAPPAN
17 E.MOHANKUMAR
18 S.PERUMAL
19 A.KALAISELVAN
20 R.MAHESWARI
21 R.MURUGAN
22 P.M.ARUMUGAM
23 K.PANDI
24 K.VISWAKUMAR
25 S.MUTHU
26 E.KUPAMMAL
27 S.KETHARISWARA PRASAD
28 S.RAJARATHINAM
29 S.MALLIKA
30 P.ANBUMATHI
31 A.SANKAR

32 K.SUNDAR

33 K.VAIDYANATHAN
34 M.RAJENDRAN
35 V.MARUTHUPANDIAN
36 G.SHANMUGASUNDARAM
37 D.SUVI THOMAS
38 M.KALYANASUNDARAM
39 M.KAMARAJ
40 P.THIYAGARAJAN
41 S.THANIYARASU
42 A.ANUSUYA
43 S.KALIMUTHU
44 R.UDHAYAKUMAR
45 S.SHANMUGASUNDARAM
46 M.SUBRAMANIYAM
47 K.SUBRAMANIAN
48 C.N.GUNALAN HARI
49 R.MADHIALAGAN
50 M.SIVARAMAN
51 A.PUSHPAGANDHI
52 R.JAYACHANDRAN
53 A.SAM CHELLADURAI
54 V.MAHENDRAN
55 N.MURUGESAN
56 V.SUBHARAYAN
57 M.RAHINAPANDI
58 R.K.SUNDARARAJ
59 I.PREMA
60 R.JENARDHANAN
61 C.MANIMOZHI
62 M.PITCHAIMANI
63 P.PREMAVATHI
64 M.ARUMUGAM
65 P.V.SAROJA
66 L.VELU
67 K.SIVAKUMAR
68 B.AUDHINATHAN ...Respondents 4 to 68 in WP.Nos.7857/15

THE GOVERNMENT OF TAMIL NADU
REP. BY ITS PRINCIPAL SECRETARY
COMMERCIAL TAXES AND REGISTRATION DEPARTMENT
FORT ST. GEORGE CHENNAI-9. ...1st Respondent in WP.9926/15
11118/16

THE PRINCIPAL SECRETARY
PERSONNEL AND ADMINISTRATIVE REFORMS
DEPARTMENT SECRETARIAT FORT ST. GEORGE
CHENNAI-9. ...3rd Respondent in
WP.No.9926/16, 17251/16

M.ANUSUYA ASST. COMMISSIONER
PERMITTING THE 4TH RESPONDENT TO DESCRIBE
AND DESIGNATE AS REPRESENTING THE CLASS OF
EMPLOYEES/ TEMPORARY OFFICERS
FROM SERIAL NO.4 TO 54 IN THE
IMPUGNED GO(MS)nO.40 DATED
10/3/2015(ORDERED AS PER ORDER
DATED 30/3/2016 IN MP.3/15 IN
WP.9926/15) ..4th Respondent in WP.9926/15

A.LAKSHMIPATHI
R-3 IS IMPLEADED
AS PER ORDER DATED: 18/07/2016 BY C.J. AND
R.M.D. J IN WMP.NO.20809 OF 2016 IN WP NO.
11118 OF 2016) ...R3 in WP.11118/16

The Government of Tamil Nadu
Reptd by the Principal
Secretary to Government
Commercial Taxes Department
Secretariat,
Chennai-600 009 ...1st Respondent in WP.NO.17251/16

The Secretary,
Personnel and Administrative
Department Secretariat
Chennai-600 009 ...2nd Respondent in WP.17251/16

V.Vijayabhadran Nair
(R4 impleaded as per order
dated 26/5/2016 in WMP.NO.
16101 of 2016 in WP.17251/16 ...4th Respondent in WP.17251/16

Appeal filed under Clause 15 of the Letters Patent against the order dated 06.04.2011 in W.P.No.11618 of 2009 on the file of this Court.

WP.No.11618 of 2009: Petition presented to this Court to issue a Writ of Certiorarified Mandamus quashing the order of the second respondent in Proc.No.P1/58439/2007 dated 04/05/2009 with its annexes; AND directing the respondents to prepare a fresh inter-se seniority list of Assistant Commercial Tax Officers strictly in accordance with Rule 35(aa) of Part II - General Rules of Tamil Nadu State and General Subordinate Services and the law declared by the Supreme Court by including in that list all transferees appointed permanently or temporarily to either permanent or temporary posts of ACTO in their respective years of appointment without any consideration as to availability of permanent vacancies for their confirmation in service provided that (i) they were not appointed to the posts reserved for direct recruits and (ii) Their appointments to the post of ACTO were made from the lists of approved candidates whether final or provisional /temporary (not subsequently annulled) drawn by the competent authority)

Appeal filed under clause 15 of the Letters Patent against the Order dated 20/1/2014 in WP.18209 of 2012 on the file of this Court, (in WA.155 of 2014)

WP.NO.18209 of 2012:Petition filed Under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondents herein not to prepare or release any panel for promotion from the post of DCTOs to CTOs i.e. (formerly ACTOs to DCTOs) for the year 2011 or any year in future contrary to the principles enunciated by this Honourable court in W.P.No.12786/85

Appeal filed under clause 15 of the Letters Patent against the Order dated 20/1/2014 in WP.19088 of 2012 on the file of this Court, (in WA.156 of 2014)

WP.NO.19088 of 2012:Petition presented to this court to issue a Writ of Mandamus directing the respondents 1 and 2 to revert such temporary/adhoc appointees from the cadre of CTOs and above and also those who are juniors in such cadre and are placed above the petitioners on temporary promotions and further direct the respondents 1 and 2 to publish the seniority list for the year 2011 and 2012 for CTOs (formerly DCTOs) and effect consequent promotion for the directly recruited DCTOs (formerly ACTOs) including for the petitioners within a stipulated period with all the consequent benefits

Appeal filed under clause 15 of the Letters Patent against the Order dated 20/1/2014 in WP.11129of 2013 on the file of this Court, (in WA.157 of 2014)

WP.No.11129 of 2013:Petition presented to this court to issue a Writ of Certiorarified Mandamus calling for the records of

Respondents 1 and 2 in connection with the impugned rejection orders of the Petitioners objections to the provisional seniority list namely the orders bearing Ref.No.bearing PROC.No.P1/15245/2011 for the year 2011 and 2012 dated 13/09/2012 issued to each of the Petitioner and consequent final seniority list bearing ref.No.bearing Proc.No.P1/15245/2011 for the year 2011 and 2012 dated 13/09/2012 and quash the same with the consequent direction to the Respondents 1 and 2 to prepare a final seniority list strictly in accordance with the principles laid down by this court in WP.12786 of 1985 as confirmed by the Hon'ble Supreme court in CA.NO.1474 of 1987 and further direct the Respondents 1 and 2 not to make any adhoc promitions whatsoever to the detriment of the direct recruits such as the petitioners ignoring the principles of seniority.

Appeal filed under clause 15 of the Letters Patent against the Order dated 20/1/2014 in WP.11324 of 2013 on the file of this Court, (in WA.158 of 2014)

WP.No.11324 of 2013:Petition filed under Article 226 of the Constitution of India to calling for the records of respondents 1 and 2 in connection with final seniority list of Deputy Commercial Tax Officers presently called as Commercial Tax Officers in Proc. NO. P1/15245/2011 dated 18.8.2011 issued by the 2nd respondent and quash the same and further direct the respondents 1 and 2 not to effect any ad-hoc or regular promotions for the adhoc promotees in Annexure B of the said list with the further direction that the Annexure B ad-hoc appointees are not to bd brought in Annexure A list for any year as being in violation of Rules

Appeal filed under clause 15 of the Letters patent against the order dated 20/01/2014 in WP.No.20336 of 2013 on the file of this court (WA.No.159 of 2014)

WP.No.20336 of 2013:Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of respondents 1 and 2 in connection with final seniority list of Deputy Commercial Tax Officers presently called as Commercial Tax Officers in Proc. NO.P1/15245/2011 dated 18.8.2011 issued by the 2nd respondent and quash the same and further direct the respondents 1 and 2 not to effect any ad-hoc or regular promotions for the adhoc promotees in Annexure B of the said list with the further direction that the Annexure B ad-hoc appointees are not to bd brought in Annexure A list for any year as being in violation of Rules

WA NO.373 & 374 of 2016: Appeals filed under clause 15 of the Letters Patent against the Order dated 15/10/15 in WP.33226 of 2015 on the file of this Court, respectively

WP.NO.33226 of 2015: Petitions presented to this court to issue a Writ of Mandamus Forbearing the Respondents from effecting any promotion to the cadre of Additional Commercial Taxes pending disposal of the petitioners representation dated 10.07.2015 and decision of the High Level Committee Constituted under G.O.(D) No.132 (Commercial Taxes and Registration (E1) Department) dated 31.03.2015 respectively

WA.No.569 of 2016:Appeals filed under clause 15 of the Letters Patent against the Order dated 15/10/15 in WP.38940 of 2015 on the file of this Court, respectively

WP.No.38940 of 2015: Petitions presented to this court to issue a Writ of Mandamus forbearing the Respondents from effecting any promotion to the cadre of Joint commissioner of Commercial Taxes pending disposal of the petitioners representation dated 10.07.2015 & 23.10.2015 and the decision of the High Level Committee constituted under G.O. (D) No. 132 Commercial Taxes and Registration (E1) Department dated 31.03.2015 on the issue of inter-se seniority among the direct recruits and promotees.

WP No.18552 of 2012:Petition presented to this court to issue a Writ of Certiorarified Mandamus Calling for the records of the second respondent, culminating in the impugned proceedings of the second respondent dated 18.8.2011 made in proceedings No.P.1/ 15245/2011 and quash the same in so far as the petitioner is concerned and restore the seniority postion of the petitioner as per the proceedings of the second respondent dated 12.9.2000 made in proceedings No.61236/ 2000 and grant such other consequential service benefits like promotion in the cadre of CTO/ Asst. Commissioner and such future promotions as may be fit and proper

WP No.18553 of 2012;22595 to 22597/12:
Petition presented to this Court to issue a Writ of Certiorari Calling for the records culminating in the passing of G.O.(Ms) No.1, Commercial Taxes and Registration Department (A-2) dated 4.1.2010 and quash the same in so far as restricting the operation of the Government Order prospectively is concerned.

WP No.21787 to 21789 of 2012:Petition presented to this Court to issue a Writ of Certiorarified Mandamus Calling for the records of the second respondent, culminating in the impugned proceedings of the second respondent dated 18.08.2011 made in proceedings No. P.1/15245/2011 and quash the same in so far as the petitioner is concerned and restore the seniority position of the petitioner of the year 1)1993 2) 1994 and 3) 1993 and grant such other consequential service benefits like promotion in the cadre of CTO / Asst. Commissioner respectively.

WP No.28021 of 2012:
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer, Commercial Tax Officer and Assistant Commissioner of Commercial Taxes with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre

WP No.28022 of 2012
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer and Commercial Tax Officer with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre

WP No.28023 of 2012
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer and Commercial Tax Officer with

effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre

WP No.28024 of 2012
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer, Commercial Tax Officer and Assistant Commissioner of Commercial Taxes with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre

WP No.28025 of 2012
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer, Commercial Tax Officer, Assistant Commissioner of Commercial Tax and Deputy Commissioner of Commercial Tax with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre

WP No.28026 of 2012
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer and Commercial Tax Officer with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre

WP No.28027 of 2012
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as

it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer, Commercial Tax Officer and Assistant Commissioner of Commercial Taxes with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.28028 of 2012

Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer and Commercial Tax Officer with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.28029 of 2012

Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer, Commercial Tax Officer and Assistant Commissioner of Commercial Taxes with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.28030 of 2012

Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer and Commercial Tax Officer with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.28031 of 2012
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer, Commercial Tax Officer and Assistant Commissioner of Commercial Taxes with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.27988 of 2012
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer and Commercial Tax Officer with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.27989 of 2012
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer and Commercial Tax Officer and Assistant Commissioner of Commercial Tax with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.27990 of 2012
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer and Commercial Tax Officer and

Assistant Commissioner of Commercial Taxes with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.27991 of 2012
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer and Commercial Tax Officer with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.27992 of 2012
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer, Commercial Tax Officer and Assistant Commissioner of Commercial Taxes with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.27993 of 2012
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer, Commercial Tax Officer and Assistant Commissioner of Commercial Tax with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.27994 of 2012
Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and

consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer, Commercial Tax Officer, Assistant Commissioner of Commercial Tax and Deputy Commissioner of Commercial Tax with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.27995 of 2012

Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer, Commercial Tax Officer and Assistant Commissioner of Commercial Tax with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.27996 of 2012

Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer, Commercial Tax Officer and Assistant Commissioner of Commercial Tax with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.27997 of 2012

Calling for the proceedings of the 1st respondent in its G.O.Ms.No.1 (Commercial Taxes and Registration (A2) Department) dated 4.1.2010 and quash the same in so far as it permanently retains the temporary posts prospectively and consequently direct the respondents to regularize the petitioners service in the respective posts of Assistant Commercial Tax Officer and Commercial Tax Officer with effect from the date of appointment and plalce him at the appropriate position in the seniority list of appropriate cadre.

WP No.26656 of 2012

calling for records pertaining to G.O.Ms.No.1, Commercial Taxes and Registration (A2) Dept. dated 4.1.2010, on the file of the 1st respondent, and quash the same in so far it confer permanent post of ACTO with prospective and consequently to direct the respndent to create the said post of ACTOs in so as the petitioner with effect from 1998 instead of 2010 and if the petitioner against the said post

WP No.26657 of 2012

calling for records pertaining to G.O.Ms.No.1, Commercial Taxes and Registration (A2) Dept. dated 4.1.2010, on the file of the 1st respondent, and quash the same in so far it confer permanent post of ACTO with prospective and consequently to direct the respndent to create the said post of ACTOs in so as the petitioner with effect from 1998 instead of 2010 and if the petitioner against the said post

WP No.26658 of 2012

calling for records pertaining to G.O.Ms.No.1, Commercial Taxes and Registration (A2) Dept. dated 4.1.2010, on the file of the 1st respondent, and quash the same in so far it confer permanent post of ACTO with prospective and consequently to direct the respndent to create the said post of ACTOs in so as the petitioner with effect from 1998 instead of 2010 and if the petitioner against the said post

WP No.26659 of 2012

Calling for records pertaining to the seniority list of Commercial Tax Officer published vide proceedings bearing Lr.No. CP2/22420/2011 dt 30.8.2012, of the 2nd respondent read with the seniority list of Assistant Commercial Tax Officer published by the 2nd respondent vide proceedings bearing No.P1/15245/2011 dt 21.6.2011 and to quash the same in so far as the same is concerned to the petitioner alone and consequently to direct the respondents to republish the seniority list after placing the petitioner at appropriate place in the list of Commercial Tax Officers

WP No.26660 of 2012

Calling for records pertaining to the seniority list of Commercial Tax Officer published vide proceedings bearing

Lr.No. CP2/22420/2011 dt 30.8.2012, of the 2nd respondent read with the seniority list of Assistant Commercial Tax Officer published by the 2nd respondent vide proceedings bearing No.P1/15245/2011 dt 21.6.2011 and to quash the same in so far as the same is concerned to the petitioner alone and consequently to direct the respondents to republish the seniority list after placing the petitioner at appropriate place in the list of Commercial Tax Officers

WP No.26661 of 2012
Calling for records pertaining to the seniority list of Commercial Tax Officer published vide proceedings bearing Lr.No. CP2/22420/2011 dt 30.8.2012, of the 2nd respondent read with the seniority list of Assistant Commercial Tax Officer published by the 2nd respondent vide proceedings bearing No.P1/15245/2011 dt 21.6.2011 and to quash the same in so far as the same is concerned to the petitioner alone and consequently to direct the respondents to republish the seniority list after placing the petitioner at appropriate place in the list of Commercial Tax Officers

WP No.31102 of 2012
Calling for records pertaining to the seniority list of Commercial Tax Officer published vide proceedings bearing Lr.No. CP2/22420/2011 dt 30.8.2012, of the 2nd respondent read with the seniority list of Assistant Commercial Tax Officer published by the 2nd respondent vide proceedings bearing No.P1/15245/2011 dt 21.6.2011 and to quash the same in so far as the same is concerned to the petitioner alone and consequently to direct the respondents to republish the seniority list after placing the petitioner at appropriate place in the list of Commercial Tax Officers

WP No.31103 of 2012
calling for records pertaining to G.O.Ms.No.1, Commercial Taxes and Registration (A2) Dept. dated 4.1.2010, on the file of the 1st respondent, and quash the same in so far it confer permanent post of ACTO with prospective effect and consequently to direct the respondent to create the said post of ACTOs in so as the petitioner with effect from 1998 instead of 2010 and if the petitioner against the said post

WP No.31104 of 2012
Calling for records pertaining to the seniority list of Commercial Tax Officer published vide proceedings bearing

Lr.No. CP2/22420/2011 dt 30.8.2012, of the 2nd respondent read with the seniority list of Assistant Commercial Tax Officer published by the 2nd respondent vide proceedings bearing No.P1/15245/2011 dt 21.6.2011 and to quash the same in so far as the same is concerned to the petitioner alone and consequently to direct the respondents to republish the seniority list after placing the petitioner at appropriate place in the list of Commercial Tax Officers

WP No.31105 of 2012

calling for records pertaining to G.O.Ms.No.1, Commercial Taxes and Registration (A2) Dept. dated 4.1.2010, on the file of the 1st respondent, and quash the same in so far it confer permanent post of ACTO with prospective effect and consequently to direct the respondent to create the said post of ACTOs in so as the petitioner with effect from 1998 instead of 2010 and if the petitioner against the said post

WP No.18264 of 2013

to call for the records of the proceedings bearing No. P1/ 15245/ 2011 dated 18.8.2011 passed by the 2nd respondent and the following 4 consequential Government Orders namely G.O.Ms. No.69, Commercial Taxes and Registration (E1) Department dated 4.6.2012 and G.O.Ms.No.116 Commercial Taxes and Registration (E1) Department dated 24.8.2012 and G.P.Ms. NO.139 Commercial Taxes and Registration (E1) Department dated 2.11.2012 and G.O.Ms. No.16 Commercial Taxes and Registration (E2) Department dated 27.2.2013 and quash the same and consequently direct the respondents 1 and 2 to fix the inter-se seniority between direct recruit CTOs (now redesignated as ACs and promotee CTOs from the year 1984 onwards following rule 4(C) of the Tamil Nadu commercial Taxes services and Rule 4 Explanation 111 of Tamil Nadu State and Subordinate Service Rules and following the guide lines/Principles laid down by the High Court in WP.12786/1985 dated 19/6/1986 and confirmed by the Hon'ble Supreme court of India in the Judgment made in CA.No.1454 of 1987 dated 10/2/99 within a time frame as may be fixed by this Court.

WP No.19683 of 2013

directing the respondents to include the name of the petitioners in the regular list issued in G.O.Ms. No.116, Commercial Taxes & Registration Department, dated 24.8.2012 in the vacancies meant for the promotees which has been shown as No Candidate for the year 2009 and 2010 in the appropriate place and promote the petitioners as Deputy Commissioner and confer all the consequential benefits

WP No.41048 of 2015

directing the respondent herein not to use the committee constituted under G.O.(D) No.132, of the commercial Taxes and Registration (E1), Department dated 31.3.2015, for any other purpose other than the purpose of advising the Government with regard to the filing of Curative petition referred to in the said G.O. and confine the role of the said committee to the terms of the Government order constituting it,

WP No.40814 of 2015

Calling for the records of the 1st respondent in connection with the impugned order issued in G.O.(D) No.132 Commercial Taxes and Registration Department dated 31.03.2015 and quash the same and direct the respondents to promote the petitioner as Additional Commissioner of Commercial Taxes and grant him all service and monetary benefits

WP No.40815 of 2015

Calling for the records of the 1st respondent in connection with the impugned order issued in G.O.(D) No.132 Commercial Taxes and Registration Department dated 31.03.2015 and quash the same and direct the respondents to promote the petitioner as Additional Commissioner of Commercial Taxes and grant him all service and monetary benefits

WP No.7011 of 2015

directing the respondents herein to draw a combined list of seniority from amongst the regularly appointed Assistant Commissioners in the year 2013 vide G.O.Ms.No.98, dated 22.12.2014 and the directly appointed Assistant Commissioners in the year 2013 and consequently make promotions from the said seniority list to the post of Deputy Commissioners by following the principles laid down by the Honourable Supreme Court of India in C.A.No.1454 of 1987 dated 10.2.1999

WP No.7857 of 2015

Calling for the records of the Third Respondent in proceedings No.CP2/12980/2014, dated 07.08.2014 and quash the same

WP No.9926 of 2015

calling for the records of the 2nd respondent in connection with the order viz.Proc. NO.CP2/ 12980/2014 dated 7.8.2014 declaring the satisfactory probation of the class of persons represented by the 4th respondent namely Serial NO.4 to 54 as in GO Misc. NO.40 dated 10.3.2015 issued by the 1st respondent and consequently quash the GO Misc. No.40 dated 10.3.2015 of the 1st respndent empanelling the Deputy Commissioner of Commercial Taxes for the year 2015 and direct the respondents to first consider the petitioners who are senior to the said class for promotion to the post of Deputy Commissioner for the year 2015 and issue such further or other orders as this court deems fit and proper in the facts and circumstances of the case, award costs.

WP No.11118 of 2016

directing the respondents herein to act upon and in furtherance of the Provisional Revised Seniority List prepared for all categories of posts in the department commencing from Deputy Commercial Tax Officer and Commercial Tax Officer in the Subordinate Services to Assistant Commissioner, Deputy Commissioner, Joint Commissioner and Additional Commissioner in the State Services for all the years from 2007 (as on 1.1.2007) to 2015 (as on 31.12.2015), calling for objections from all concerned and examine all such objections to be filed in merit and in accordance with law and then confirm the Revised Seniority List for all categories within a time frame to be fixed by the Honourable High Court

WP No.17251 of 2016

Forbearing the respondents from anyway acting upon the lapsed promotion panel in G.O. (Ms) No. 40 dated 10.03.2015 of Commercial Taxes and Registration Department either by effecting promotions or by making appointments to the cadre of Deputy Commissioner (CT) for the year 2015 or in any manner whatsoever

For Appellants :Mr.S.M.Subramaniam

For Respondents :Mr.A.L.Somayaji,
Advocate General,
assisted by Mr.V.Haribabu,
Addl.G.P. for RR 2 and 3
:Mr.T.Ayangaraprabhu for RR 4 to 6
:No appearance for RR 1, 7 & 8
:Mr.K.Krishnamoorthy for R-9
:Mr.Richardson Wilson for RR 10&11

For Appellants :Mr.S.M.Subramaniam in WA.NO.2527/12
Mr.V.Prakash, Senior Counsel for
Mr.K.Sudalaikannu in WA.Nos.155 & 156 of 2014 and 12,13 & 15 in WP.21787/12 and RR12,13 & 15 to 20 in WP.21788 and 21789 of 2012, and Respondents 12,15 to 20 in WP.22595 and 22596 and Respondents 12 and 15 in WP.22597/12, Respondents 12 and 15 in WP.22597/12 Respondents 3 to 7 in WP.26656 to 26661/12.

Mr.AR.L.Sundaresan Senior Counsel for M/s.Pitty Parthasarathy in WA.NO.569 of 2016.

For Petitioner : M/s.G.Thilagavathy in WP.Nos.18552 and 18553/12, 21787 to 21789/12 and WP.Nos.22595 to 22597/12.

For Petitioner : Mr.S.Sivashanmugam in WP.Nos.26656 to 26661/12, 31102 to 31105/12 Mr.C.Selvaraj Senior Counsel for M/s.C.S.Associates in WP.No.19683/13

For Petitioner : M/s.Madhuri Donti Reddy, in WP.7011 of 2015

For Petitioner :Mr.T.V.Ramanujam Senior Counsel for Mr.R.Thirumalai in WP.17251/16

For Respondents :Mr.A.L.Somiyaji Advocate General Assisted by Mr.V.Haribabu Additional Government Pleader for Respondents 2 & 3 in WA.2527/12 Respondents 1 and 2 in WA.Nos.155 to 159 of 2014, RR2 & 3 in WA.Nos.373,374 and 569 of 2016 and Respondents 1 and 2 in WP.18552 and 18553 of 2012, 21787 to 21789, WP.Nos.28021 to 28031/12, 27988 to 27997/12, 22595 to 22597/12, 26656 to 26661/12 31102 to 31105/12, 18264/13 19683 and Respondents 1 to 3 in WP.41048/15, Respondents 1 & 2 in WP.40814 & 40815/15, Respondent 1 to 3 in WP.7011/15, 7857/15, 9926/15 and Respondents 1 and 2 in WP.11118/2016 and Respondents 1 to 3 in WP.17251 of 2016 and Mr.P.Rajkumar counsel for fourteenth Respondent in WP.21787 to 21789/12 and of Mr.T.Ayangaraprabhu counsel for Respondents 4 to 6 in WA.2527 of 2012 and Appellants in WA.Nos.373, and 374 of 2016 and Respondents 3 to 11 in WPs 18552 & 18553/12, 21787 to 21789/12 and Petitioner in WP.40814 and 40815/15 and of Mr.K.Krishnamoorthy counsel for Nineth Respondent in WA.2527/2012 and Appellant in WA.Nos.157 to 159/2014 and Respondents 3 to 7 in WP.Nos.26656 to 26661/12 and Petitioner in WP.Nos.41048/15 WP.9926/15 and of Mr.Richarson Wilson Counsel for Respondents 10 and 11 in WA.2527/2012 and Counsel for Respondents in WP.18264/13 and 3rd Respondent in WP.No.11118/16 and of Mr.V.Vijayshankar counsel for Respondents in WA.155/14 and Respondents 16 to 18 in WA.157/14, RR 8 to 10 in WA 158/14 and counsel for Petitioner in WP.Nos.28021 to 28031/12 27988 to 27997/12 and 4th Respondent in WP.9926 of 2015

For Respondents: Mr.K.M.vijayan Senior Counsel for M/s.K.M.Vijayan Associates 3 to 16, 18 to 20 in WA.155/2014

For first Respondent Mrs.Dakshayani Reddy in WA.Nos.373 and 374 of 2016 and petitioner in WP.18264/13, 7857/15, and of Mr.P.S.Raman, Senior Counsel for M/s.Dakshayani Reddy in WP.11118/16

For 1st Respondent:Mr.M.Sivavarthanan in WA 569 of 2016.

Mr.E.Vijay Anand for R3 in WP.18264/13 Mr.Senthil Kumar for RR4 and r5 in WP.7011/15 Mr.Swarnam Rajagopal Counsel for Respondents 6 and 7 in WP.7011/15 and M/s.Adihya Reddy for Respondent 39, in WP.7857 of 2015, Mr.R.Ramesh Counsel for Respondents 20,27,28,44, 58,65 and 66 in WP.7857/2015 Mr.R.Krishnamurthy Senior Counsel for M/s.Swarnam Rajagopal for 4th Respondent in WP.17251 of 2016 and no appearance for Respondents 1,7,8 in WA.2527/2012, 3 to 13 in WA 156/16 and 3 to 15, 19 to 26 in WA 157/2016 and Respondents 3 to 7 and RR 11 to 18 in WA.158/2014 Respondents 3 to 7 in WA.159 of 2014 RR 3 to 9 in WP.Nos.28021 of 28031 of 2012, RR 3 to 9 in WP.27988 to 27997 of 2012, RR3 to 11, 13 & 14 in WP.22595 and 22596/12, RR3 to 9 given up in WPs 31102 to 31105/12, R8 in WP.7011/15, RR 4 to 19 21 to 26, 29 to 38, 40 to 43, 45 to 57, 59 to 64, 67 and 68 in WP.No.7857 of 2015.

* * * * *

J U D G M E N T

(Judgment of the Court was delivered by The Hon'ble Chief Justice)

The perennial inter se dispute between what may be labelled as the promotees and the direct recruits in the commercial tax department does not seem to see a light at the end of the tunnel till now. This dispute has gone on for years together with the battle being taken right till highest Court. We may notice that a part of the responsibility for this is on the State Government on account of the fact that there has been some flip-flop on the part of the State Government on its stand possibly on account of the importance of the offices held by these officers and with an endeavour to find some 'equitable solution'. The dispute, however, has not been resolved resulting in the appeals we are hearing along with certain writ petitions.

2.We have heard the learned counsels for the parties over a number of days. Suffice to say that one set of parties represented in W.A.No.2280 of 2011 as appellant and respondents have a slightly different case. That we are saying so, as it is their submission that though the battle may have been fought right till the Supreme Court, the war does not end with that. This is so as in terms of their submission certain crucial rules were never brought to the notice of the Court or not considered correctly in their perspective. In that matter, we have reserved judgment today. Needless to say that if the appellant in that appeal succeeded, the whole process would have to be nullified and to begin de nova, an aspect accepted by all the learned counsel for parties.

3.Fortunately, on the principles to be applied, there is no disagreement vis-a-vis the other matters now. It is in these circumstances it is agreed that a consent order may be recorded as to how the State Government would proceed qua the rights of other parties, but subject to the fate of the appeal referred to aforesaid.

4.The parties in the present matters, thus, agree that the four principles as set out by the Hon'ble Supreme Court in Civil Appeal No.1454 of 1987 decided on 10.02.1999 (between State of Tamil Nadu vs. S.Sundararaj & Others), which formed the basis of the Division Bench Judgment, would undoubtedly apply and they are extracted as under from the Supreme Court judgment:

1. Each year should be taken as a unit for fixing the inter se seniority.
2. Persons not actually appointed in the year 1966 should not be included in 1966 year's list and that seniority should be determined with reference to the date of their joining as Joint Commercial Tax Officer, and
3. The date on which an officer commences probation is the proper criterion for fixing the inter se seniority.
4. If there are vacancies out of the required reservation of 20% in the permanent cadre of A.C.T.Os. for direct recruits, any appointment made either by transfer or by promotion cannot be utilised to fill up those vacancies. Such appointments being of a temporary character, whenever direct recruits are appointed through Public Service Commission, they being holders of permanent posts by direct recruitment, they have a right to be appointed to whatever posts that are taken out of the 40% posts reserved for direct recruitment.

5.The matter has got largely simplified also by the statement made by the learned Advocate General on behalf of the State Government on 26.07.2016. We extract the order as under:

''The learned Advocate General states that he has obtained instructions to clarify the position in view of the arguments already addressed before this Court.

2. He states that as per his instructions, there is no quibble and it cannot be so, over the implementation of the Division Bench order of this Court, which has received the imprimatur of the Hon'ble Supreme Court. He acknowledges that the seniority list was placed before the Hon'ble Supreme Court in the contempt proceedings, but the caveat is that the said seniority list would operate upto the year 2010. This, he say so as the cadre strength remained the same till 2010 when the cadre strength was increased. There was a second increase in the cadre strength in 2013. His submission thus is that once the cadre strength increased, dependant on the ratio between the two groups as prescribed under the Rule and the principles laid down by the Hon'ble Supreme Court, the seniority list would have to be re-visited.

3. The aforesaid order has been read out, so as to re-confirm that what has been recorded by this Court is what the learned Advocate General states.

4. We have heard the learned Senior Counsels appearing for the direct recruits in Group-I service. After elaborate arguments, the nutshell of the contention is being set out hereinafter.

5. It is conceded that if there is a seat available in the quota meant for promotees, the promotee will take his seniority from the date when that seat became vacant. If there are some seats remaining vacant in respect of the direct recruitment quota, naturally, they cannot be filled up by promotees. But if direct recruitment seats have been filled up subsequently, in that situation, the seniority of the direct recruits would be reckoned from the date they have entered into the service.

6. The only difference is that it is their contention that the seniority list already drawn up does not meet the parameters, while the stand of the promotees is that it meets the parameters.

7. We may also note that all this is of course subject to the Court disagreeing with the submission of Mr.Satish Parasaran, learned Senior Counsel because if he succeeds, then everything will go.''

In the aforesaid, the reference in para 7 is to the submissions in the writ appeal referred to aforesaid.

6.It is, thus, agreed that if the aforesaid statement is implemented in its true letter and spirit, there would be no lis inter se the parties.

7.We may note that the learned Senior Counsel for the impleaded respondents in W.P.No.17251 of 2016 seeks to persuade usw that as a temporary measure, the promotees who are awaiting promotion and may be nearing retirement should be permitted to be promoted against the post of direct recruits. We are afraid that this is something which we cannot permit because this is exactly what has created the controversy in the past.

8.In view of the aforesaid agreed arrangement, we dispose of the writ appeals and the writ petitions with the direction to the State Government to initially wait for our pronouncement in respect of the writ appeal aforesaid and thereafter, proceed to act in terms aforesaid or begin de nova depending on the fate of the writ appeal referred above. It is clarified that anything to the contrary which may have been observed by the learned Single Judge would not hold good.

9.Writ appeals and writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions stand closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

sra

To

1.The Secretary to Tamil Nadu Govt.,
Commercial Taxes & Registration
Dept., Fort St. George,
Chennai 600 009.

2.The Principal Secretary & Commissioner
of Commercial Taxes, Ezhilagam,
1st Floor, Chepauk, Chennai 5.

3. The Secretary to Government of Tamil Nadu
   Commercial Taxes Department,
   Fort St.George
   Chennai-600 009

4. The Commissioner
   Commercial Taxes Department
   Ezhilagam
   Chepauk
   Chennai-600 005

5.The Chairman/Finance Secretary
Government of Tamil Nadu
High Level Committee
Constituted under G.O.(D) NO.132
of the Commercial Taxes and Registration(E1)
Department, dated 31/3/2014 Secretariat
Fort St.George
Chennai-600 009

6.The Secretary to Government of Tamil Nadu
Personnel and Administrative
Reforms Department,
Fort St.George
Chennai-600 009

7.The Principal Secretary to Government of Tamil Nadu
Commercial Taxes and Registration Department
Fort St.George Chennai-600 009

8.The Principal Secretary
Personnel and Administrative Reforms Department
Secretariat, Fort St.George Chennai-9

9.The Principal Secretary to Government of Tamil Nadu
Commercial Taxes Department,
Secretariat Chennai-600 009

10.The Secretary Personnel and Administrative Department
Secretariat Chennai-600 009

+1 cc to Mr.Pitty Parthasarathy Advocate sr 42869

+1 cc to Mr.M.Sivavarthanan Advocate sr 43174

+1 cc to Mr.E.VijayAnand Advocate sr 42899

+2 ccs to M/s.Richardson Wilson Advocate sr 43116 43115

+1 cc to Mr.S.Senthil Kumar Advocate sr43491

+1 cc to M/s.Dakshayani Reddy Advocate sr43136

+1 cc to Mr.K.Krishnamoorthy Advocate sr 42936

W.A. Nos.2527 of 2012, 155 to 159 of 2014, 373, 374 and 569 of 2016
and
W.P.Nos.18552, 18553, 21787 to 21789, 28021 to 28031, 27988 to 27997, 22595 to 22597, 26656 to 26661 and 31102 to 31105 of 2012, 18264 and 19683 of 2013, 41048, 40814, 40815, 7011, 7857 and 9926 of 2015 and 11118 and 17251 of 2016

aa22/09/2016