



W.P.No.15506 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.08.2023

CORAM:

THE HONOURABLE MR. JUSTICE **G.K.ILANTHIRAIYAN**

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J.Ezhilan

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
Chepauk, Chennai-5

2.The Joint Commissioner of Commercial Taxes,
Chennai South Division,
Greaves Road,
Chennai-6

3.N.Ragunathan

... Respondents

PRAYER: Writ Petition is filed under Article 226 of Constitution of India praying to issue Writ of Certiorarified Mandamus calling for records relating to the first respondent's proceedings made in Ref.No.P2/25608/2012 dated 24.08.2012 and consequently direct the first and second respondents to promote the petitioner as Assistant and thereafter as DCTO and to other consequential higher post from the date on which his immediate junior viz., the third respondent herein was promoted as such with all consequential benefits, both service and monetary thereto.

For Petitioner : Mr.A.P.Balasubramanian



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considered for the reason that each division of Madras district was considered as separate unit for the purpose of promotion to the post of Assistant. As per GO.Ms.No.520 CT and RE Department dated 13.05.1982, the alleged bifurcation of Madras division to Madras North and Madras South divisions were held impermissible. Therefore, the Government directed cancellation of earlier order by holding that it had accepted the proposals of the Commissioner of Commercial Taxes, Madras. Accordingly, the petitioner made representation on 10.08.2011. However, it was rejected by an order dated 24.08.2012 by the first respondent.

4. On perusal of GO.Ms.No.520 CT and RE Department dated 13.05.1982, the separation of division is impermissible and there is no authority or jurisdiction to act on division basis i.e. treating every division as separate unit for the purpose of promotion. The statutory rule with regards to unit for promotion, appointment, etc shall be Chennai South and not as sought to be made and done others who ranked below the petitioner in the recruitment through Tamilnadu Public Service



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Commission. The statutory rule in relation to Ministerial Service Rules would prescribe that the promotion to the post of Assistant shall be filled up from the qualified Junior Assistant etc., from the combined inter-se seniority list of holders with reference to the date of regular appointment in respective category.

5. The learned Government Advocate appearing for the respondents would submit that now the first respondent realised the claim of the petitioner and had sent necessary proposal to the Government of India to consider the case of the petitioner.

6. In view of the above, the impugned order dated 24.08.2012 is set aside. The first respondent is directed to promote the petitioner to higher post from the date on which his immediate junior i.e. the third respondent herein was promoted, with all consequential benefits both service and monetary thereto.

7. With the above direction, this writ petition is allowed. There



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shall be no order as to costs.

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Internet: Yes

Index: Yes/No

Speaking/Non-speaking order

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G.K.ILANTHIRAIYAN, J.



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To

- 1.The Commissioner of Commercial Taxes,
Chepauk, Chennai-5
- 2.The Joint Commissioner of Commercial Taxes,
Chennai South Division,
Greams Road,
Chennai-6
3. The Government Advocate,
High Court, Madras.

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