IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2023

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN
AND
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A. No.1938 of 2023
and
C.M.P. No.16616 of 2023

1. The State of Tamil Nadu,
   Represented by its Secretary,
   Commercial Taxes and Registration Department,
   Secretariat, Fort St.George, Chennai – 9.

2. The Principal Secretary / Commissioner of
   Commercial Taxes, Ezhilagam, Chepauk,
   Chennai – 5.

3. The Joint Commissioner (CT),
   Trichy Division, Combined Court Building Campus,
   Cantonment, Trichy. .. Appellants

Vs.

M.Vivekanandan
Assistant, O/o the Commercial Tax Officer,
Nannila Assessment Circle, (Trichy Division)
Kumbakonam District. ..Respondent

PRAYER: Writ Appeal is filed under Clause 15 of the Letters Patent, praying to set aside the order passed by the learned Judge in W.P.No.12359 of 2017 dated 04.08.2021.

For Appellants : Mr.Haza Nazirudeen
Additional Advocate General
assisted by Mr.M.Venkataraman
Special Government Pleader

For Respondent : Mr.V.Prakash
Senior Counsel for
Mr.K.Krishnamoorthy

JUDGMENT

(Judgment of the court was delivered by Mohammed Shaffiq, J)

The present Writ Appeal is filed challenging the order passed by the learned Judge in W.P.No.12359 of 2017 insofar as the appellants are directed to promote the Respondent retrospectively to the post of DCTO from the date on which he was qualified for promotion along with his batch mates after making necessary correction to the service register. The challenge is primarily on the premise that the learned Judge has proceeded on a gross misconception as to the scope of Rule 20(a)(iii) of the Special Rules for Tamil Nadu Ministerial Service Rules (hereinafter referred to as "the Rules"). At the outset, it is relevant to note that though the learned Judge passed the common order in two writ petitions in W.P.Nos.30626 and 12359 of 2017, the State has preferred this appeal only against the order made in W.P.No.12359 of 2017. Thus, the issues raised in W.P. 30626 of 2017 are no longer in dispute.

2.<u>Brief Facts:</u>

a. The Respondent was recruited directly to the post of Assistant through an open competitive written examination conducted in the year 2011 by the Tamil Nadu Public Service Commission.

b. The Respondent was posted to Coimbatore Division and was issued with the order of appointment by the Joint Commissioner (CT), Coimbatore. He joined the service on 12.12.2012 and his probation was declared satisfactory on 09.06.2016 with effect from 10.12.2014.

c. The Respondent, in the meanwhile, was transferred to the Trichy Division of the Commercial Taxes Department at his request *vide* order dated 10.11.2014, i.e., even before declaration of probation.

d. The order of transfer records that the Respondent had expressed his willingness to forego seniority and transfer travelling allowance and that, he was willing to work anywhere in the Trichy Commercial Tax Department. The Respondent was transferred from Coimbatore Division to Trichy Division at his request in view of his mother's medical condition. The transfer order also provides that it was being made under Rule 20(a)(iii) of the Rules subject to the following conditions:

> *" i. He shall forego his Seniority consequent on the transfer, and that his seniority shall be fixed last in the list of Probationers in the cadre of Assistant in Trichy Division in force, on the date of joining of the individual in*

Trichy Division.

ii. The individual should not make any objection or representation to the fixation of Seniority, as above or should not file any case."

e. The Respondent had passed the Departmental Exams including Accounts Test Junior Grade Exam before 01.03.2016. He claims that he was exempt from taking Accountancy Junior Grade Exam as he is a B.Com graduate. In terms of the amended Rule 6(d) of the Tamil Nadu Commercial Taxes Subordinate Service Rules, the qualifying service in the post of Assistant for recruitment by transfer to the post of Deputy Commercial Tax Officer was made for two years with effect from 03.11.2015.

f. On the crucial date i.e., on 01.03.2016, the respondent claimed to have experience of 3 years 2 months and 19 days in the post of Assistant and thus, was duly qualified for being considered to the post of DCTO.

g. In view of his undertaking, he was to be kept at the bottom of the seniority list at Trichy Division on the date of his joining duty at Trichy, i.e., on 08.04.2015.

h. There was no provisional seniority list published with regard to Assistants, either Division wise or State wise, by the 2nd and 3rd Appellants herein.

i. The 2nd Appellant herein vide letter dated 29.11.2016 circulated the names of Assistants for consideration for the temporary panel of DCTO, in which, the name of the respondent was not included.

j. The Respondent applied under the Right to Information Act to ascertain the reason for non-inclusion of his name in the panel for DCTO. The reasons were recorded as under:

> *"the individual was transferred from Coimbatore CT Division by one way, foregoing his seniority. Hence, it is not recommended".*

k. The Respondent submitted a representation on 15.01.2017 to appoint him to the post of DCTO.

l. The 2nd Appellant published the panel appointing the candidates to the post of DCTO, whose names were shown in the proposed list on 13.01.2017, in which, the Respondent's name was not included.

m. The 2nd Appellant published a further list of temporary DCTO in the month of May 2017, wherein again, the Respondent's name was not included.

n. The Respondent submitted yet another representation on 28.04.2017, while stating that one Mrs.Karthiyayini, who had also made a request for one-way transfer similar to the Respondent, was nevertheless being considered for promotion as DCTO.

3. Against this background, a writ of mandamus in W.P.No.12359 of 2017 was filed seeking a direction to the 3rd Appellant to recommend the inclusion of the respondent's name as qualified for appointment to the post of DCTO to the 2nd Appellant as on the crucial date of 01.03.2016 and further direct the 2nd Appellant to issue the order of appointment to the post of DCTO with all consequential benefits including the monetary benefits on par with Mrs.Karthiyayini, highlighting the facts as set out above.

4. The appellants had, in their counter filed in the writ petition, stated that the respondent having consented to forego his seniority on transfer would necessarily have to be placed at the bottom of the seniority in Trichy Division (Transferee Division). As a result, the Respondent did not even come within the zone of consideration and hence, was not included in the DCTO temporary list. The Respondent herein has not provided the details of Assistants, whose names have been recommended, though junior to the respondent, even being placed at the bottom of seniority in Trichy Division. The reference to the promotion of Mrs.Karthiyayini is misplaced inasmuch as she was posted originally at Tirunelveli Division and applied for transfer to Coimbatore Division and her promotion was recommended by the Joint Commissioner (CT) of Coimbatore inasmuch as she had come within the zone of consideration, while the Respondent herein did not.

5. Order of the learned Judge:

(i) The learned Judge, by a common order, disposed of the writ petitions i.e., W.P.Nos.30626 and 12359 of 2017 directing the appellants herein to make necessary correction in the service register of the Respondent herein by promoting him retrospectively from the date of his qualification along with his batch mates.

(ii)The learned Judge also placed reliance on the judgment of the Hon'ble Supreme Court in the case of *Renu Mullick vs. Union of India* reported in *1994(1) SCC 373* and *Scientific Advisor to Raksha Mantri vs. V.M.Joseph* reported in *1998 (5) SCC 305* to hold that the period of service undergone in Coimbatore cannot be ignored though the name of the Respondent herein would be at the bottom of seniority at Trichy.

(iii)The learned Judge found that the 2nd appellant herein had vide letter dated 28.03.2017 informed that the Respondent herein had passed B.Com (Co-operation I and II) in May 2004 and not General B.Com and thus having not cleared the Test in Lower Accountancy, was not eligible for being considered for the post of DCTO.

(iv) Insofar as the Respondent's claim of exemption from the Accountancy test which was extended to B.Com Graduates, it was found that Annamalai University had clarified that B.Com (Co-Op) Degree obtained by the Respondent herein was equivalent to B.Com (General) vide proceedings dated 05.06.2017, wherein reference was made to the response of the Education Department, Government of Tamil Nadu dated 17.12.1991 along with letter dated 25.11.1998 of the Ministry of Human Resource Development (Department of Education), New Delhi, which was found by the learned Judge as clarifying that a degree obtained through the distance education programme of the Annamalai University was a valid degree and the Respondent herein is thus qualified for being appointed as Assistant in the Commercial Tax Department.

(v) It was found that the respondent herein has obtained a B.Com (Co-op) degree, which is clarified to be equivalent to B.Com (General), he was not required to pass Lower Accountancy Exam specified in Sl.No.4(b) to Annexure separately.

(vi) Once the appointment of the respondent herein as an Assistant with the Commercial Tax Department is valid, he has a right to be considered for being promoted to the post of DCTO subject to other qualifications prescribed in Rule 6(b) of the Tamil Nadu Commercial Tax Subordinate Service as amended.

6. As already stated above, the State is in this appeal challenging the common order of the learned Judge, but the challenge is limited to the order passed in W.P.12359 of 2017, wherein the prayer was to issue a Writ of Mandamus directing the 3rd Appellant to recommend the Respondent's name as qualified as on the crucial date of 01.03.2016 for the purpose of 2nd Appellant including the Respondent's name in the panel of DCTO for the year 2016 and further direct the 2nd Appellant to issue the order of appointment to the post of DCTO with all consequential benefits including the monetary benefits on par with Mrs.Karthiyayini.

7. Though the learned Judge has passed a common order in W.P.Nos.30626 and 12359 of 2017, however, no appeal is filed against the order in W.P.No.30626 of 2017 wherein the prayer was to issue a writ of mandamus directing the 2nd Appellant to consider the Respondent's representation dated 17.06.2017 taking into consideration the RTI reply viz., Tho.Thu.Ka.e.s.1/684/2016-17 dated 05.06.2017 issued by the Public Information Officer, Distance Education Program, Annamalai University for the purpose of considering him to the post of DCTO on par with Mrs.Karthiyayini, whose name was found in the proceedings of the 2nd Appellant dated 18.01.2017 at Sl.No.245. It is thus evident that the eligibility of the Respondent

herein, which was initially questioned on the premise that B.Com (Co-Op) does not satisfy the eligibility for promotion to the post of DCTO is no longer in issue. The failure to file an appeal against the order in W.P.No.30626 of 2017 wherein the learned Judge found that B.Com (Co-Op) in view of the equivalent certificate would make the Respondent herein eligible, is no longer doubted / questioned by the State / Appellants.

8.Case of the Appellants:

Against this background, the writ appeal is filed challenging the order passed in W.P.No.12359 of 2017 *inter alia* on the following grounds:

(i) That the one way transfer of the Respondent from Coimbatore Division to Trichy Division is subject to the conditions laid down in Rule 20 (a)(iii) of the Rules, pertaining to the Commercial Taxes Department.

(ii) That the order of the learned Judge nowhere deals with the manner of fixation of seniority of Assistants as being transferred from one Departmental unit to another Departmental unit of the Commercial Taxes Department.

(iii) That the extension of Rule 20(a)(iii) of the Rules is applicable only to those who have been transferred from one departmental unit to another departmental unit and thus, the claim of the Respondent is illogical and incorrect as per the rule position mentioned supra.

9. Case of the Respondent:

To the contrary, it is submitted by the learned Senior Counsel for the Respondent herein that the order of the learned Judge does not suffer from any infirmity and does not warrant any interference. Reliance was placed on the judgment of this Court in W.A.Nos.1797 and 1800 of 2021, wherein it was found that the appellants therein were selected and appointed as Typist in the Revenue Department and posted to Coimbatore Collectorate. After joining the post, the appellants therein applied for one-way transfer in any of the vacancies available at Commissionerate of Revenue Administration (CRA). The appellants therein were transferred on a loan basis to CRA and thereafter, came to be permanently absorbed in CRA after obtaining the necessary concurrence from TNPSC. The Division Bench after referring to Rule 20(a)(iii) of the Rules and Rule 35(b) of the Tamil Nadu State and Subordinate Service Rules has held as under:

> *"14. It is not in dispute that, Writ Petitioners were initially selected and appointed as Typists in the Revenue Department at Coimbatore Collectorate, and on consideration of their request for one way transfer, they were transferred on loan basis at CRA and joined services on 06.07.1998 and 05.11.1997, respectively. After obtaining necessary concurrence from TNPSC, Writ Petitioners came to be permanently absorbed in CRA on 26.04.2001. The concurrence so obtained from the TNPSC is a procedural one and for that purpose, benefits accrued to the employees cannot be deprived retrospectively.*
>
> *15. The Apex Court, in a catena of decisions has held that, all the services ever since the date of joining of the employees will have to be taken into account. In the present case, Writ Petitioners have restricted the relief from the date of their transfer, i.e. from 06.07.1998 and 05.11.1997,*

respectively.

....

17 ..... Since the time granted by the learned Single Judge has already expired, the same is extended by another four months from the date of receipt of a copy of this judgment, in order to grant the benefits due to the Respondent/Writ Petitioner in both cases, within the time frame."

10. Heard both sides and perused the material on record.

11. The order of the learned Judge warrants interference for the following reasons :

11.1. Error Apparent -Fixation of Seniority:

The issue that arose for consideration in the writ petition viz., WP No.12359 of 2017 related to fixation of seniority. The Respondent who was originally appointed as Assistant in the Coimbatore Division of the Commercial Taxes Department, sought for transfer to Trichy Division of the Commercial Taxes Department and had consented to forego seniority in the Coimbatore Division while agreeing to be placed at the bottom of the seniority in the rank of Assistant in Trichy Division. The learned Judge, after referring to the decision of the Hon'ble Supreme Court in the cases of *Renu Mullick and V.M.Joseph (supra),* held as under :

"16. If the above ratio is applied to the facts of the case it is clear that the period of service undergone in Coimbatore by the petitioner cannot be ignored. It has to be reckoned though the name of the petitioner would be at

the bottom of the seniority list in Coimbatore. Therefore, the petitioner was otherwise eligible for being promoted to the post of Deputy Commercial Tax Officer."

11.1.1. A reading of the above extract would show that the order of the learned Judge insofar as it finds that pursuant to the transfer on request, the name of the Respondent would be placed at the bottom of the seniority list at Coimbatore on transfer from Coimbatore to Trichy Unit / Division, suffers from error apparent inasmuch as he would be placed at the bottom of the seniority list at Trichy i.e., the transferee unit.

11.2. <u>Eligibility and Seniority are two distinct concepts - Transfer at own request - To be placed at the bottom of the seniority at the transferee unit / region:</u>

It is trite law that eligibility and seniority are two different and distinct concepts. Service at the original unit cannot be wiped out even if transfer is at the request of the employee, and would be placed at the bottom of seniority in the transferee unit i.e., Trichy Unit in the instant case. In this regard, it may be relevant to refer to the order of the learned Judge and the judgments of the Hon'ble Supreme Court, wherein it has been held that transfer does not wipe out the service rendered for considering eligibility for promotion:

<u>*Order of the learned Judge:*</u>

"15. ..... Scientific Advisor to Raksha Mantri vs. V.M.Joseph (1998) 5 SCC 305, in para 6 which reads as follows:-

6. <u>Even if an employee is transferred at his own request, from one place to another on the same post, the period of service rendered by him at the earlier place where he held a permanent post and had acquired permanent status, cannot be excluded from consideration for determining his eligibility for promotion, though he may have been placed at the bottom of the seniority list at the transferred place. Eligibility for promotion cannot be confused with seniority as they are two different and distinct factors."</u>

(emphasis supplied)

(<u>i)Union of India v. Deo Narain, (2008) 10 SCC 84 :</u>

*"**40.** Referring to Renu Mullick [(1994) 1 SCC 373 : 1994 SCC (L&S) 570 : (1994) 26 ATC 602] , the High Court observed that "it is not in dispute that the persons on voluntary transfer would lose their seniority, but the same by itself would not mean that their entire past service is wiped off. For the purpose of consideration of their cases for promotion, their past service is required to be taken into consideration." We are in agreement with the High Court. Renu Mullick [(1994) 1 SCC 373 : 1994 SCC (L&S) 570 : (1994) 26 ATC 602] and <u>other cases referred to by us clearly lay down the above proposition of law that even if the transfer is voluntary and unilateral, services rendered by an employee would not be wiped off for considering eligibility for promotion to the higher cadre."</u>*

(emphasis supplied)

<u>(ii) Union of India v. V.N. Bhat, (2003) 8 SCC 714 at page 716</u>

*"**4. ....** <u>The well-settled principle of law that even in the case where the transfer has been allowed on request, the employee concerned merely loses his seniority, but the same by itself would not lead to a conclusion that he should be deprived of the other benefits including his experience and eligibility for promotion."</u>*

(emphasis supplied)

<u>*(iii) State of Maharashtra v. Uttam Vishnu Pawar*, (2008) 2 SCC 646 :</u>

> *"**12.** Our attention was also invited to Union of India v. V.N. Bhat [(2003) 8 SCC 714 : 2004 SCC (L&S) 167 : 2004 AIR SCW 1399] . In that case also in identical situation the incumbent was transferred from one department to another. He lost his seniority in the new department but his service was counted for purposes of promotion.*
>
> ***13.** Therefore, in view of the consistent approach of this Court, it is no more res integra that the incumbent on transfer to the new department may not get the seniority but his experience of the past service rendered will be counted for the purpose of other benefits like promotion or for the higher pay scale as per the Scheme of the Government."*

11.2.1. From a reading of the above judgments, it is clear that even in a case where an employee is transferred at his own request, his service would not get wiped out, and would be taken into account for considering eligibility for promotion. The further question relates to his fixation of seniority at the transferee unit. The said issue is no longer res integra and it is well settled in service jurisprudence that as a general rule, where a government servant is transferred at his request, he will have to forego his seniority in the transferor unit and will be placed at the bottom of the seniority list in the transferee unit. This is with a view to ensure that the seniority of the employees in the Department / Unit to which they are transferred, is not disturbed. In this regard, it may be relevant to refer to the following judgments :

(i)*Joyachan M. Sebastian v. Director General*, (1996) 10 SCC 291:

> ***"7.*** *..... After joining in Salem in Tamil Nadu, he made a request for transfer to Trivandrum and it is at his request that he was transferred. Consequently, on his undertaking in the application that he would not claim his seniority at Salem Station, the transfer was effected at his request. It is settled legal position that he would take his seniority as juniormost among the confirmed employees in the transferee region."*
>
> *(emphasis supplied)*

(ii) K.P. Sudhakaran v. State of Kerala, (2006) 5 SCC 386 :

> ***"11.*** *In service jurisprudence, the general rule is that if a government servant holding a particular post is transferred to the same post in the same cadre, the transfer will not wipe out his length of service in the post till the date of transfer and the period of service in the post before his transfer has to be taken into consideration in computing the seniority in the transferred post. But where a government servant is so transferred on his own request, the transferred employee will have to forego his seniority till the date of transfer, and will be placed at the bottom below the juniormost employee in the category in the new cadre or department. This is because a government servant getting transferred to another unit or department for his personal considerations, cannot be permitted to disturb the seniority of the employees in the department to which he is transferred, by claiming that his service in the department from which he has been transferred, should be taken into account. This is also because a person appointed to a particular post in a cadre, should know the strength of the cadre and prospects of promotion on the basis of the seniority list prepared for the cadre and any addition from outside would disturb such prospects. The matter is, however, governed by the relevant service rules."*
>
> *(emphasis supplied)*

11.3. Foregoing Seniority – Voluntarily – Effect:

It is undisputed that the Respondent herein had willingly foregone his seniority in the transferor unit i.e. Coimbatore. It would thus not to be open to him to contend to the contrary. In this regard, it may be relevant to refer to the following judgments :

<u>*(i) Union of India v. Deo Narain*, (2008) 10 SCC 84 :</u>

> *"**41.** The High Court then proceeded to observe that there was no bar in considering the cases of the applicants for promotion. The Court observed that though there were LDCs who were senior to the applicants, but they were not eligible to be appointed as UDCs and hence, the applicants were entitled to be considered for the promotional posts of UDCs. In our considered opinion, there the High Court was not right. The statutory rules referred to above empower the Central Government to relax the provisions of the Rules. In exercise of the said power under Rule 7 of the Rules, the Central Government relaxed the eligibility condition. Such action, therefore, cannot be held illegal or unlawful and could not have been interfered with by CAT or by the High Court. <u>Moreover, the applicants opted for voluntary and unilateral transfer foregoing their seniority and joined Meerut Collectorate with open eyes and were placed below all LDCs who were serving in the said collectorate.</u> It was, therefore, not open to them to make grievance if LDCs shown above them in the seniority list were considered for promotion to the cadre of LDC (sic UDC). Thus, neither law nor equity supports the so-called claim of the applicants."*
>
> *(emphasis supplied)*

<u>*(ii) Mrigank Johri v. Union of India*, (2017) 8 SCC 256 :</u>

> *"**32.** The appellants sought to rake up the issue only when the seniority list was finalised. This was preceded by the draft seniority list. Whatever may be the dispute of seniority qua other persons, insofar as the appellants were concerned, their seniority was based on the terms and conditions of their absorption. The position of the appellants in the seniority list was thus a sequitur to the terms and conditions of their absorption. We are of the view that it is precisely for this reason, anticipating that their claim would be time-barred, that a challenge was laid only to the seniority list without challenging the terms and conditions of absorption though in the grounds, a plea was raised against the terms and conditions of absorption. Unless the terms and conditions of absorption were to be set aside, the seniority list prepared was in conformity with the same.*
>
> ***33.** Even otherwise, as noted above, since the appellants accepted the terms and conditions of absorption, they could not plead otherwise."*

11.4. Reliance on Rule 20(a)(iii) of the Tamil Nadu Ministerial Service Rules – misplaced :

Rule 20 of the Tamil Nadu Ministerial Service Rules has been relied upon by both sides. It may thus be relevant to examine the scope of the said Rule, which reads as under:

> "*(a) Notwithstanding anything contained in rules 12 to 16 and 19, a probationer or an approved probationer may, in special cases and on grounds of administrative necessity, be transferred with the mutual consent of the appointing authorities and the authorities nominated by the head of the department for the purpose of allotment of candidates where there is more than one appointing authority, in the departmental unit concerned --*
>
> *(i) from one office in a departmental unit to another office in the same departmental unit;*
>
> *(ii) temporarily from an office in one departmental unit to an office in another departmental unit if both the offices belong to a department in which full members are ordinarily subject to transfers from one departmental unit to another; and*
>
> *(iii) permanently from an office in one departmental unit to an office in another departmental unit: Provided that a transfer under clause (iii) shall be made only with the consent of the Commission except in the case of Gujarathi knowing Assistants of the Commercial Taxes Department. Provided further that the consent of the Commission may be deemed to have been accorded in the cases of transfer of Probationers and Approved Probationers from one unit to another unit, necessitated consequent on the formation of new district.*
>
> *(b) The grounds of administrative necessity referred to in sub-rule (a) may be presumed to exist and the Commission's consent referred to in that sub-rule may be presumed to have been given in the case of mutual transfers permanently from an office in one departmental unit to an office in another departmental unit if the persons desiring mutual transfers agree --*
>
> *(i) that the senior among the Assistants/Junior Assistants mutually transferred (on the basis of the date of their first appointment to the service) be given the same rank in the departmental unit to which he is transferred, which was held by the person in whose place he comes to that departmental unit and the junior of them takes his rank in the administrative unit of the departmental unit to which he is transferred with reference to the date of his first appointment in the service; and*

(ii) that they will forego the travelling allowance for their journeys to the departmental units to which they are transferred."

11.4.1. A reading of the above Rule would show that it governs two situations, viz., transfer by mutual consent of the appointing authorities and transfer on the basis of mutual consent governed by Rule 20(a) of the Rules. We are concerned with only Rule 20(a) of the Rules. A reading of the same, as a whole, would show that it only provides for the procedure for transfer on the basis of consent by appointing authorities, where there is more than one appointing authorities and does not provide for fixation of seniority pursuant to such transfer. It thus appears that any reliance on Rule 20(a) of the Rules for the purposes of fixation of seniority in respect of transfer by mutual consent of more than one appointing authorities, is misplaced.

12. From the foregoing discussions, we are of the view that the order of the learned Judge insofar as it finds that the Respondent herein ought to be placed at the bottom of the Coimbatore Unit, suffers from error apparent inasmuch as he ought to be placed at the bottom of the Transferee Unit i.e., Trichy. Resultantly, the consequential direction to the appellants to promote the Respondent retrospectively to the post of DCTO from the date on which he was qualified for promotion along with his batch mates after making necessary

correction to the service register, cannot be sustained and thus, requires interference. Accordingly, the order of the learned Judge passed in W.P. No. 12359 of 2017 alone, is set aside and the appropriate authority is directed to consider the Respondent's entitlement to promotion in accordance with law by placing him at the bottom of the seniority at the Trichy Unit and pass orders afresh, within a period of 8 weeks from the date of receipt of a copy of this order.

13. The Writ Appeal is disposed of on the above terms. No Costs. Consequently, connected miscellaneous petition is closed.

[R.M.D., J.] **[M.S.Q., J.]**

12.12.2023

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
Spp

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State of Tamil Nadu,
Commercial Taxes and Registration Department,
Secretariat, Fort St.George, Chennai – 9.

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