



W.A.(MD) No.2025 of 2023

**WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 29.11.2023**

**CORAM:**

**THE HONOURABLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE  
and  
THE HONOURABLE MR.JUSTICE K.K.RAMAKRISHNAN**

W.A.(MD) No.2025 of 2023

and

C.M.P.(MD) No.16107 of 2023

1.The State of Tamil Nadu  
represented by its Secretary  
Department of Commercial Taxes  
and Registration  
Secretariat  
St.George Fort  
Chennai-600 009

2.The Principal Secretary /  
Commissioner of Commercial Taxes  
Ezhilagam  
Chepauk  
Chennai-600 005

3.The Joint Commissioner of Commercial Taxes  
Madurai Division  
Dr.Thangaraj Salai  
Madurai-625 020

... Appellants

-VS-

J.Muthazhagu

... Respondent



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Writ Appeal filed under Clause 15 of Letters Patent to set aside the order, dated 16.12.2022, passed in W.P.(MD) No.7477 of 2014, on the file of this Court.

For Appellants : Mr.T.Amjad Khan  
Government Pleader

For Respondent : Mr.D.Senthil

### **J U D G M E N T**

**[Judgment of the Court was made by The Hon'ble CHIEF JUSTICE]**

We have heard Mr.T.Amjad Khan, learned Government Advocate, for the appellants.

**2.** The respondent has challenged the order dated 30.01.2014, passed by the second appellant herein, imposing a punishment of stoppage of increment for a period of one year without cumulative effect.

**3.** The learned Single Judge allowed the writ petition setting aside the punishment imposed upon the respondent. The same is assailed in the present writ appeal.



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4. Learned Government Advocate for the appellants submits that the charge against the respondent has been proved, after a detailed enquiry. It is not the case that the principles of natural justice are not followed. In a writ jurisdiction, the Court would be concerned only with the due adherence to the procedures. The Court would not sit as an appellate authority over the decision taken in the enquiry while exercising the jurisdiction under Article 226 of the Constitution of India. The learned Single Judge failed to appreciate that even an appeal is provided against the order passed by the second appellant, however directly a writ petition was filed.

5. We have gone through the Judgment delivered by the learned Single Judge and also considered the submissions canvassed by the learned Government Advocate for the appellants.

6. The officers, who are accused 1 to 4, have been let off with censure. Whereas, the respondent, who was the subordinate employee, is imposed with the punishment of stoppage of one increment. The charges were common. The principal charge was against accused nos.1 to 4. The learned Single Judge observed that the allegations are bald. The exact overt act



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against the respondent is not spelt out. In the enquiry report also, there is no specific finding against the respondent. The learned Single Judge, after threadbare considering the enquiry report and the charges framed, has arrived at a plausible conclusion.

**7.** In view of that, the writ appeal stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

**[S.V.G., .C.J.]**

**[K.K.R.K., J.]**

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NCC : Yes / No  
Index : Yes / No  
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**THE HONOURABLE CHIEF JUSTICE**  
**and**  
**K.K.RAMAKRISHNAN, J.**

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