



WEB COPY



W.P.No.15743

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.02.2024

CORAM:

THE HON'BLE MR. JUSTICE BATTU DEVANAND

W.P.No.15743 of 2018

P.Muthuswami

...Petitioner

Vs.

1.The State of Tamil Nadu,
Rep. by its Secretary to Government,
Commercial Taxes & Registration Department,
Fort St.George,
Chennai – 600 009.

2.The Commissioner of Commercial Taxes,
Chepauk,
Chennai – 600 005.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus to direct the 2nd respondent to consider the representation of the petitioner dated 25.08.2011 for revision of his seniority on merits and in accordance with law within a stipulated period.

For Petitioner : Mr.R.Prem Narayan

For Respondents : Mrs.K.Vasanthamala
Government Advocate (Taxes)



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ORDER

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This writ petition has been filed seeking a direction to the second respondent to consider the representation dated 25.08.2011 for revision of his seniority on merits and in accordance with law within a stipulated period.

2.Heard learned counsel for the petitioner and learned Government Advocate (Taxes) for the respondents and carefully perused the materials available on record.

3.The petitioner was recruited as Assistant Commercial Tax Officer in the year 1959. Thereafter, he was temporarily promoted as Deputy Commercial Tax Officer on 14.10.1968 and subsequently, promoted as Deputy Commercial Tax Officer on 01.04.1975. Thereafter, he was promoted as Joint Commercial Tax Officer on 27.10.1976. He was further promoted as Assistant Commissioner of Commercial Taxes on 24.04.1984 and retired on attaining the superannuation on 30.09.1993. After 18 years of retirement, he woke up and has submitted a representation dated 25.08.2011 to the second respondent requesting for revision of seniority on merits in the cadre of Joint Commercial Tax Officer.

4.The learned counsel for the petitioner contends that at that stage, the claims



of the inter se officials and directly recruited Joint Commercial Tax Officers have to be considered. But, without considering the same, the inter se officials seniority was decided. Due to that, the rightful seniority of the petitioner has not been duly considered at the relevant point of time.

5.On the other hand, the learned Government Advocate (Taxes) contends that the petitioner retired in the year 1993 on attaining the superannuation and only after 18 years, he raised a objection for seniority in the cadre of Joint Commercial Tax Officer and as such, the request of the petitioner is impermissible under law and sought to dismiss the writ petition.

6.Having heard the submissions of the respective counsel and perused the materials available on record as the petitioner is seeking for consideration of his representation in accordance with law, in my considered view without going into merits of the case, it is appropriate to direct the second respondent to consider and dispose of the representation submitted by the petitioner by following due process of law and in accordance with the applicable rules and regulations within the stipulated time to meet the interest of justice.

7.Accordingly, this writ petition is disposed of with a direction to the second



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respondent to consider and pass the appropriate orders on the representation dated 25.08.2011 of the petitioner in accordance with law by following the applicable rules and regulations at the relevant point of time within a period of four weeks from the date of receipt of a copy of this order. There shall be no order as to costs.

02.02.2024

Index: Yes/No
Speaking Order/Non-Speaking Order
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To
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BATTU DEVANAND, J.

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