



W.P.Nos.24564 of 2023 etc., batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.01.2024

CORAM :

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

W.P.No.24564, 25275,30219 and 31449 of 2023 and  
W.MP.Nos.23986,23987,23988, 24684,24687,24690,29822 & 29823 of  
2023

**W.P.No.24564 of 2023**

1. R.Prem Kumar
2. G.Subramanian
3. B.Manoj Kumar
4. S.Jaya Praveen
5. V.Raja
6. M.Saisrimari
7. J.Hemalatha
8. S.Elangovan
9. K.pandiyasubramnaiyan
10. D.Karthika

...Petitioners

-Vs-

- 1.The State of Tamil Nadu  
Rep. by its Secretary to Government,  
Commercial Taxes and Registration Department,  
Fort St.George, Chennai – 600 009.
- 2.The Principal Secretary/Commissioner of Commercial Taxes,  
O/o. The Commissioner of Commercial Taxes,  
Ezhilagam,  
Chepauk, Chennai.5.



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3. P.Kavitha
4. R.Suresh
5. C.Murali
6. K.Anbukani
7. V.Suresh Babu

...Respondents

**Prayer :** Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the entire records connected with the impugned proceedings of the 2nd respondent, in Proc.No.P1/02-39/2/2023-I & Proc.No.P1/02-39/2/2023-II dated 14.08.2023 and quash the same as illegal and so far as respondents 3 to 7 and consequently direct the 2nd respondent to promote the petitioners to the post of Commercial Tax Officers.

For petitioners : Mr.S.N.Ravichandran

For Respondents No.1 & 2 : Mr.V.Arun  
Additional Advocate General  
Assisted by  
Mr.R.Kumaravel,  
Additional Government Pleader

**W.P.No.25275 of 2023**

1. A.Sugumar
2. K.Nandhagopal
3. V.P.Sakthi
4. T.Vasantharaja
5. N.Vigneshwaran
6. S.Selvasabaabathi
7. S.Hamsaveni
8. K.Selvaraj

...Petitioners



W.P.Nos.24564 of 2023 etc., batch

-Vs-

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1. The State of Tamil Nadu  
Rep. by its Secretary to Government,  
Commercial Taxes and Registration Department,  
Fort St.George, Chennai – 600 009.
  2. The Secretary,  
P & AR Department,  
Secretariat, Fort. St. George,  
Chennai-600 009.
  3. The Principal Secretary/Commissioner of Commercial Taxes  
O/o. The Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk, Chennai- 600 005.
  4. S.Sugavaneswara Subramanian
  5. P.Kavitha
  6. B.Pramila
- ...Respondents

**Prayer :** Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records in connection with the impugned proceedings bearing Proc.No.P1/16092/2018. dated 06.03.2019, No.P1/02-39/2/2023-II dated 14.08.2023 and Proc.No.P1/02-39/2/2023-III dated 19.08.2023 but released through the intranet on 23.08.2023, issued by the 3rd respondent and quash the same insofar as the petitioners are not considered in the 1st place above such juniors and direct the respondents 1 and 3 to prepare the inter-se seniority list in the post of Assistant Commercial Tax Officer strictly in accordance with the orders pronounced by this Hon'ble Court in W.P.No.12786 of 1986, confirmed by the Hon'ble Supreme Court of India in C.A.No.1454 of 1987 and as reiterated by this Hon'ble Court in W.A.No.2280 of 2011.



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For petitioners

: Mr.V.Prakash, Senior Counsel for  
Mr.K.Krishnamoorthy

For Respondents No.1 to 3

: Mr.V.Arun  
Additional Advocate General  
Assisted by  
Mr.R.Kumaravel,  
Additional Government Pleader

**W.P.No.30219 of 2023**

V.Sumathi

...Petitioner

-Vs-

1.The Principal Secretary to Government,  
Commercial Taxes and Registration Department,  
Secretariat, Fort St.George, Chennai – 600 009.

2.The Commissioner of Commercial Taxes,  
O/o. The Commercial Taxes,  
Ezhilagam, Chepauk,  
Chennai.600 005.

3. The Joint Commissioner (ST),  
Office of the Joint Commissioner,  
State Tax Office, Salem Division,  
Salem District.

...Respondents

**Prayer :** Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records of the 3rd respondent dated 25.08.2023 in Roc.No.3913/2023-3/A1 and quash the same as illegal and direct the 3rd respondent to permit the petitioner to join the duty as Commercial Tax Officer with effect from 25.08.2023.



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For petitioner

: Mrs.Radhika Boopathi

For Respondents No.1 to 3

: Mr.V.Arun

Additional Advocate General

Assisted by

Mr.R.Kumaravel,

Additional Government Pleader

**W.P.No.31449 of 2023**

1. D.Mohana

2. G.Banu Prathap

...Petitioners

-Vs-

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

2. The Chairman,  
Tamil Nadu Sales Tax Appellate Tribunal,  
II Floor, City Civil Court Buildings,  
High Court Campus,  
Chennai-600 104.

...Respondents

**Prayer :** Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus directing the 1st respondent herein to consider and pass orders on the representations made by the petitioners dated 28.08.2023 forwarded by the 2nd respondent vide his proceedings in Rc.No.1537/2023/B2 dated 30.08.2023 more particularly within a time frame as may be stipulated by this Hon'ble Court.



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For petitioners

: Mr.J.Pooventherarajan

For Respondents

: Mr.V.Arun

Additional Advocate General

Assisted by

Mr.R.Kumaravel,

Additional Government Pleader

### **COMMON ORDER**

The writ petition in W.P.No.24564 of 2023 has been filed for issuance of a Writ of Certiorarified Mandamus calling for the entire records connected with the impugned proceedings of the 2nd respondent, in Proc.No.P1/02-39/2/2023-I & Proc.No.P1/02-39/2/2023-II dated 14.08.2023 and quash the same as illegal and so far as respondents 3 to 7 and consequently direct the 2nd respondent to promote the petitioners to the post of Commercial Tax Officers. 2) The writ petition in W.P.No.25275 of 2023 has been filed for issuance of a Writ of Certiorarified Mandamus calling for the records in connection with the impugned proceedings bearing Proc.No.P1/16092/2018. dated 06.03.2019, No.P1/02-39/2/2023-II dated 14.08.2023 and Proc.No.P1/02-39/2/2023-III dated 19.08.2023 but released



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through the intranet on 23.08.2023, issued by the 3rd respondent and quash the same insofar as the petitioners are not considered in the 1st place above such juniors and direct the respondents 1 and 3 to prepare the inter-se seniority list in the post of Assistant Commercial Tax Officer strictly in accordance with the orders pronounced by this Hon'ble Court in W.P.No.12786 of 1986, confirmed by the Hon'ble Supreme Court of India in C.A.No.1454 of 1987 and as reiterated by this Hon'ble Court in W.A.No.2280 of 2011.3) The writ petition in W.P.No.30219 of 2023 has been filed for issuance of a Writ of Certiorarified Mandamus calling for the records of the 3rd respondent dated 25.08.2023 in Roc.No.3913/2023-3/A1 and quash the same as illegal and direct the 3rd respondent to permit the petitioner to join the duty as Commercial Tax Officer with effect from 25.08.2023. 4) The writ petition in W.P.No.31449 of 2023 has been filed for issuance of a Writ of Mandamus directing the 1st respondent herein to consider and pass orders on the representations made by the petitioners dated 28.08.2023 forwarded by the 2nd respondent vide his proceedings in Rc.No.1537/2023/B2 dated 30.08.2023 more particularly within a time frame as may be stipulated by this Hon'ble Court.



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2. The learned Additional Advocate General appearing on behalf of the respondents submitted that the petitioners' case are under consideration to the post of Commercial Tax Officer, since interim order of status quo is an impediment for the respondents to consider the case of the petitioners for promotion to the post of Commercial Tax Officer. He further submitted that since the case of the petitioners is under consideration to the post of Commercial Tax Officer, the writ petitions may be closed.

3. Recording the said submission made by the learned Additional Advocate General on instruction, it is ordered that the respondents shall consider the case of the petitioners for promotion to the post of Commercial Tax Officer within a period of three weeks from today. Further, it is made clear that if the petitioners are not promoted to the post of Commercial Tax Officer within a period of three weeks, then all the writ petitions shall stand automatically revived back.



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4. With the above direction, these writ petitions stand closed.

There shall be no order as to costs. Consequently, connected miscellaneous petitioners are closed.

11.01.2024

Index : Yes/No

Internet: Yes/No

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To

1.The State of Tamil Nadu

Rep. by its Secretary to Government,  
Commercial Taxes and Registration Department,  
Fort St.George, Chennai – 600 009.

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

3.The Secretary,  
P & AR Department,  
Secretariat, Fort. St. George,  
Chennai-600 009.

4. The Joint Commissioner (ST),  
Office of the Joint Commissioner,  
State Tax Office, Salem Division,  
Salem District.

5. The Chairman,  
Tamil Nadu Sales Tax Appellate Tribunal,

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II Floor, City Civil Court Buildings,  
High Court Campus, Chennai-600 104.

**G.K.ILANTHIRAIYAN,J.**  
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W.P.No.24564, 25275,30219 &  
31449 of 2023  
and  
W.MP.Nos.23986,23987,23988, 24684,  
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