IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.06.2025

CORAM

THE HONOURABLE MR. JUSTICE C.KUMARAPPAN

W.P.No.17545 of 2025

P.Mani ... Petitioner

Vs.

1. The Principal Secretary to Government,
Department of Commercial Taxes & Registration,
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 Constitution of India, seeking for an issuance of writ of Mandamus, to direct the respondent to consider and pass orders on the petitioner's representation dated 31.08.2022 for retrospective promotion as Deputy Commissioner of Commercial Tax on par with his junior within a stipulated period of time and in the light of G.O.Ms.No.94, Commercial Taxes and Registration Department dated 02.06.2021 and in accordance with law and merits.

For Petitioner : Mr.R.Prem Narayan

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

ORDER

The writ petition has been filed seeking mandamus to direct the respondents to consider the petitioner's representation dated 31.08.2022.

2. The case of the petitioner is that he worked as Assistant Commissioner of Commercial Taxes (Audit), Dharmapuri, and retired from service on attaining the age of superannuation on 31.01.2013. The second respondent vide order dated 18.09.1997, imposed a punishment of stoppage of increment for a period of two years with cumulative effect, as a result of which, the petitioner was denied further promotions.

3. Thereafter, the petitioner has filed W.P.No.8949 of 2011 challenging the order dated 18.09.1997, and this Court allowed the writ petition by setting aside the order of punishment, and further directed the respondents to grant all monetary benefits. However, the petitioner's request for retrospective promotion to the post of Deputy Commissioner of Commercial Tax on par with his junior has been kept pending. Hence the

petitioner has come up with the present writ petition.

4. It is the submission of the petitioner that though he was senior to one Mr.M.Thiagarajan, the said Mr.M.Thiagarajan was given further promotion to the post of Deputy Commissioner of Commercial Tax in the year 2010. In respect of this petitioner's earlier representation, the respondents has given a reply on 01.08.2022, wherein they had stated as follows:

> *"...in the interse-seniority dispute between direct recruits and transferees, the Hon'ble High Court of Madras has delivered judgment on 29.11.2021, in the Writ Petition Nos.4785, 10126 and 10154 and other related Writ Petitions filed by direct recruit Assistant Commissioners, wherein the petitioners have sought promotion to the post of Deputy Commissioner by revising the seniority right from the cadre of Assistant Commercial Tax Officer (now Deputy Commercial Tax Officer) and then to consequently revise the seniority in the cadre of Commercial Tax Officer and Assistant Commissioners. Accordingly, revision of seniority in the cadre of Assistant Commercial Tax Officer (now Deputy Commercial Tax Officer) has been completed as ordered by the Court in the above judgment and the same has been published on 15.02.2022 inviting objections. The objections to the above*

lists, have also been called for from the contended officials within 30 days from the date of publication. The reply to the objections received so far is under process. The revision in the subsequent cadre viz. Commercial Tax Officer onward would also be done after confirming the above seniority. Likewise, based on the subsequent revision, proposal for revision of seniority in the cadre of Assistant Commissioner would be sent to Government.

After completion of the above process, if your name finds place within the zone of consideration, and figures above your junior, who are eligible to be promoted as Deputy Commissioner (CT), then your name would be considered and then included in the panel of Deputy Commissioner (CT) for the relevant year."

5. Learned Counsel for the petitioner would further submit that in spite of the above reply dated 01.08.2022, almost for a period of more than three years, no steps have been initiated to consider the petitioner for promotion.

6. At this juncture, learned Government Advocate appearing on behalf of the respondents would submit that the litigation in respect of interse-seniority promotion is pending before the Hon'ble Supreme Court in

SLP.CIVIL.No.20641 to 20643 of 2024, that is the reason for the delay.

7. However, learned Counsel for the petitioner would submit that after passing of the above order on 01.08.2022, the petitioner has given further representation on 31.08.2022 and such representation is pending for more than three years.

8. Though the petitioner refer pendency of SLP as the reason for delay, the petitioner representation is prior to filing SLP. Thus the conduct of the respondents in keeping the representation without passing any order would not augur well. In view of the same, this Court, without going into the merits of the matter, would deem it appropriate to direct the respondents to consider the petitioner's representation dated 31.08.2022 and pass orders on it's own merits, and in accordance with law within a period of six weeks from the date of receipt of a copy of this order.

In the result, the Writ Petition is disposed of with the above direction. No costs.

03.06.2025

veda
Index:Yes/No
Speaking order/Non-speaking order
Neutral Citation:Yes/No

To

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   Department of Commercial Taxes & Registration,
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   Chennai - 600 009.

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

C.KUMARAPPAN, J.

veda

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