IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.08.2025

CORAM

THE HONOURABLE MS. JUSTICE P.T. ASHA

W.P.No.31711 of 2025 and
W.M.P.No.31711 of 2025

T.Raman ...Petitioner

Vs.

1. The State of Tamil Nadu
Rep by its Secretary
Registration and Commercial Taxes Department
Secretariat, Fort St.George,
Chennai - 600009.

2. The Commissioner of Commercial Taxes,
Commercial Taxes and Registration Department,
Ezhilagam, Chepauk,
Chennai - 600005. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the 1st and 2nd respondents to include the name of the petitioner in G.O.Ms.No.02 dated 05.01.2024 issued by the Commercial Taxes and Registration Department (E1) and promote the petitioner to the post of Assistant Commissioner with all consequential benefits on par with his juniors.

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

For Respondents : Mr.C.Harsha Raj
Special Government Pleader
(Commercial Tax)

ORDER

The writ petition is filed for the relief herein below set out:

" *directing the 1st and 2nd respondents to include the name of the petitioner in G.O.Ms.No.02 dated 05.01.2024 issued by the Commercial Taxes and Registration Department (E1) and promote the petitioner to the post of Assistant Commissioner with all consequential benefits on par with his juniors.*"

2. The brief facts which has culminated in the filing of this writ petition are set out below:

2.1. It is the case of the petitioner that he was appointed to the post of Deputy Commercial Tax Officer through TNPSC on 22.03.2013. It is his contention that his appointment to the post of Deputy Commercial Tax Officer was delayed at the instance of the 2nd Respondent, who sought to verify the genuineness of his Community Certificate. Thereafter, his seniority in the post of Deputy Commercial Tax Officer was erroneously shown below all directly recruited DCTOs of the year 2012. Hence, the petitioner filed Writ Petition seeking to be treat him as a member of 2012 batch of DCTOs. The said Writ Petition was allowed and the petitioner had been placed at par with other batch mates for all service and seniority purposes.

3. The 2nd respondent while publishing the provisional list for promotion to the post of Assistant Commissioner had failed to take into account, the vacancies earmarked for Scheduled Tribe candidates. The 2018 provisional seniority list covered vacancies from 2003 to 2022, highlighting eight unfilled scheduled Tribe (ST) reserved vacancies. Initially, the Tamil Nadu State and Subordinate Service Rules used a 100 point roster system until 2009, then after amendment of Rule 22 of the said Rules, switched to a 200 point roster system. As per the amended rules, it mandates reserving 1% of total vacancies be earmarked for Scheduled Tribe candidates by which when a Scheduled Tribe candidate is not available for a particular recruitment cycle, that reserved vacancy must be carried forward to the next recruitment year. Under the 200 point roster system, the 50th and 150th positions are specifically allotted for Scheduled Tribe candidates.

4. It is his submission that since 2003, the Department has been publishing the seniority list on a year-wise basis. The backlog vacancies for Scheduled Tribe candidates from 2002 were carried forward for several years but consistently remained unfilled because non availability of candidates. In some years (like 2006, 2009, 2010 and 2013-2018), older vacancies were ignored or suppressed and new vacancies were created as per the roster but still went unfilled. Only two scheduled Tribe Candidates, Mr. Mirthunjayan R in 2010 and Mrs.D.Pushpam later were appointed despite persistent vacancies. As of now, 5 backlog vacancies for the post of Assistant Commissioner remain unfilled for Scheduled Tribe candidates.

5. It is the contention of the petitioner that the he was promoted to the post of Commercial Tax Officer in the year 2018 and became eligible for considering him for promotion to the post of Assistant Commissioner under the quota reserved for Scheduled Tribe candidates. In response to a representation dated 04.01.2024 submitted by one R.Boobalan, the 2nd respondent in Memo No.CP2/P1/5605603/2023 dated 18.07.2024 stated that Smt. D.Pushpam and Shri. D.Nandhakumar who belong to Scheduled Tribe Category, are seniors to the petitioner. It is pertinent to note that D.Pushpam was promoted to the post

of Assistant Commissioner as early as 2018, and D.Nandhakumar was promoted on 05.01.2024. Even though eight backlog vacancies meant for Scheduled Tribe candidates are still available, the petitioner had not been considered. The petitioner had made a representation dated 29.04.2025 and 03.07.2025 to the respondent requesting that his name be included in ensuing panel for promotion to the post of Assistant Commissioner. However, the same had not been considered. Hence, the petitioner is before this Court.

6. Heard the learned Counsels on either side and perused the records.

7. Considering the limited request of the petitioner and taking note of the fact that the petitioner's representation dated 29.04.2025 and 03.07.2025 has not been considered to date by the Respondents, a mandamus, is therefore issued to the respondents to consider the representation of the Petitioner and to include the name of the petitioner in G.O.Ms.No.02 dated 05.01.2024 issued by the Commercial Taxes and Registration Department (E1) and promote the petitioner to the post of Assistant Commissioner with all consequential benefits at par with his juniors.

8. Accordingly, the writ Petition is allowed. Consequently connected miscellaneous petition is closed. No costs.

22.08.2025

Shl
Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation Case : Yes/No

To

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P.T.ASHA J.

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