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W.P.Nos.31736 & 31739 of 2025
IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.11.2025

CORAM:

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

W.P.Nos.31736 & 31739 of 2025 and
WMP.Nos.35533, 35535, 35541 & 35542 of 2025

WP.No.31736 of 2025

A.Anbu Ganesan

... Petitioner

Vs.

1.THE COMMISSIONER OF COMMERCIAL TAXES,
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,
CHEPAUK, CHENNAI-600 005

2.THE JOINT COMMISSIONER (ST),
OFFICE OF THE JOINT COMMISSIONER (ST), CUDDALORE
DIVISION, CUDDALORE

3.THE DEPUTY COMMISSIONER (ST)(FAC),
OFFICE OF THE DEPUTY COMMISSIONER (ST), COMMERCIAL
TAXES BUILDING, COLLECTOR'S MASTER PLAN CAMPUS,
VILLUPURAM 605 602
... Respondents

PRAYER:

Writ Petition is filed under Article 226 of Constitution of India
praying to issue a Writ of Certiorari calling for the records pertaining to
the impugned Charge Memo passed by the 1st respondent in his
proceedings bearing Proc.No.E1/7845789/2024 dated 26.6.2025 and
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quash the same

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For Petitioner : Mr.G.Ilamurugu

For Respondents : Mr.Harsha Raj,
Special Government Pleader(T)

WP.No.31739 of 2025

A.Anbu Ganesan

... Petitioner

Vs.

1.THE COMMISSIONER OF COMMERCIAL TAXES,
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,
CHEPAUK, CHENNAI-600 005

2.THE JOINT COMMISSIONER (ST),
OFFICE OF THE JOINT COMMISSIONER (ST), CUDDALORE
DIVISION, CUDDALORE

3.THE DEPUTY COMMISSIONER (ST)(FAC),
OFFICE OF THE DEPUTY COMMISSIONER (ST), COMMERCIAL
TAXES BUILDING, COLLECTOR'S MASTER PLAN CAMPUS,
VILLUPURAM 605 602

... Respondents

PRAYER:

Writ Petition is filed under Article 226 of Constitution of India
praying to issue a Writ of Certiorarified Mandamus calling for the records
pertaining to the impugned order of suspension passed by the 1st
respondent in his proceedings bearing Proc.No.E1/VCI/7845789/2024
dated 16.5.2025 and quash the same and consequently direct the

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respondents to revoke the order of suspension and to reinstate the petitioner into service with all attendant and the service benefits

For Petitioner : Mr.G.Ilamurugu

For Respondents : Mr.Harsha Raj,
Special Government Pleader(T)

COMMON ORDER

The writ petition in WP.No.31739 of 2025 has been filed challenging the order of suspension dated 16.05.2025.

2. The petitioner was appointed as Junior Assistant in the Office of the Deputy Commercial Tax Officer and subsequently he was promoted to the post of Deputy Commissioner of Sales Tax. While being so, the petitioner was suspended from service alleging that she involved in the activity of fabricating and manipulating vital documents such as GST return, bank payment challan, etc. in respect of M/s.KSR and company. The said company evaded payment of GST liability even though the assessment notices and no due certificates were issued for the period of 2018-19, 2019-20 by his assistance. Therefore, the petitioner

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caused huge loss to the exchequer by issuing no due certificate.

Therefore, prima face case was made out to suspend the petitioner and he was suspended from service. Thereafter, charge memo was issued.

3. Therefore, it is premature to revoke the order of suspension and this Court finds no infirmity or illegality in the impugned order of suspension. As such, the writ petition in WP.No.31739 of 2025 is liable to be dismissed.

4. The writ petition in WP.No.31736 of 2025 has been filed by the same petitioner challenging the charge memo dated 26.06.2025. However, this Court is of the view that there is absolutely no grounds to quash the charge memo. Charge memo can be quashed only in extraordinary circumstances. That apart, the petitioner has submitted explanation for the charge memo. Therefore, the writ petition in WP.no.31736 of 2025 is also liable to be dismissed.

5. In view of the above discussion, both the writ petitions are dismissed. However, the disciplinary authority is directed to appoint enquiry officer and to complete the disciplinary proceedings within a



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period of six months from the date of receipt of this order. Consequently,

connected miscellaneous petitions are closed. There shall be no order as

to costs.

25.11.2025

Neutral citation: Yes/No

Index: Yes/No

Speaking/Non-speaking order

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To

1.THE COMMISSIONER OF COMMERCIAL TAXES,
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,
CHEPAUK, CHENNAI-600 005

2.THE JOINT COMMISSIONER (ST),
OFFICE OF THE JOINT COMMISSIONER (ST), CUDDALORE
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G.K.ILANTHIRAIYAN, J.

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