IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **06-08-2025**

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THE HONOURABLE MR.JUSTICE K. SURENDER

WP No. 13525 of 2017

AND

WMP No. 14612 of 2017

P.Saravanan,
S/o. T.Ponnusamy,
O/o. The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
Chennai (Central) Division, Chennai. .... Petitioner(s)

Vs

1.The State of Tamilnadu,
Rep.by its Secretary, Commercial Taxes and
Registration Department, Secretariat,
Fort.St.George, Chennai-600 009

2. The Additional Chief Secretary
/Commissioner of Commercial Taxes,
Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-5

3. The Joint Commissioner (CT),
Enforcement-I, PAPJM Building,
Chennai-6 ...Respondent(s)

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records in connection with the impugned order of punishment viz., Rc.No.2951/2014/A1-II, dated 24.04.2017 issued by the 3rd respondent and quash the same and further direct the second respondent to include the name of the petitioner in the panel of Commercial Tax Officer of the year 2014 or 2015 as guaranteed and communicated by the second respondent vide his Letter No.P1/1677/2014 dated 06.03.2017.

For Petitioner : Mr.K.Krishnamoorthy

For Respondents : Ms.Vasanthamala, GA

ORDER

This Writ Petition has been filed seeking for issuance of a Certiorarified Mandamus, to call for the records in connection with the impugned order of punishment viz., Rc.No.2951/2014/A1-II, dated 24.04.2017 issued by the 3rd respondent and quash the same and further direct the second respondent to include the name of the petitioner in the panel of Commercial Tax Officer of the year 2014 or 2015 as guaranteed and communicated by the second respondent vide his Letter No.P1/1677/2014 dated 06.03.2017.

2.The petitioner is aggrieved by the order of the Joint Commissioner/ the 3rd respondent herein in Rc.No.2951/2014/A1-II, dated 24.04.2017. In the said order, the Joint Commissioner found that the Delinquent Officer did not perform his duties while being a part of Roving Squad, failed to book cases, resulting in low performance and less compounding fee collection though the target collection was set @ Rs.2.70 lakhs. The collection was much below the target and was unacceptable.

3.The petitioner was charged with lapses and explanations called for. Finding that the explanation given by the Officer for less collection below the target level was unacceptable, the punishment of stoppage of increment for three years without cumulative effect was ordered.

4.The learned counsel for the petitioner would submit that the petitioner has always discharged his duties and booked the offenders when ever they were caught. Further, he has also explained that he would try to achieve the target in future.

5.On the other hand, the learned Government Advocate for the respondents would submit that the petitioner did not check the vehicles properly and the number of vehicles checked by the petitioner were very low. Further, the fee collected from the offenders is very much below the target of 2.70 lakhs.

6. The learned Government Advocate for the respondents, was specifically questioned as to whether there was any proof that the petitioner had failed to collect fine amounts from any of the offenders or any of the offenders were let off or whether the punishing authority has identified any vehicles that the petitioner has failed to check, the learned Government Advocate for the respondents submitted that there was no such evidence available on record.

7.Though a target is fixed by the Department, that by itself does not mean that the Officers have to collect the said amount irrespective of there being any violations. On the basis of assumption that the petitioner has not discharged his duties in the background of lesser collection in comparison, the punishing authority has committed an error. Since it is not the case of the respondents that the petitioner had deliberately let off any of the offending vehicles and failed to collect the fine amount, imposing penalty on the petitioner on the ground that the target was not reached by him, cannot be sustained. As already discussed, finding of the Authority is not based on any factual data but on an unfounded allegation. Such finding cannot form the basis for inflicting punishment on the employee.

8.In view of the above, the petitioner succeeds and the impugned order of punishment viz., Rc.No.2951/2014/A1-II, dated 24.04.2017 issued by the 3rd respondent is hereby quashed.

9.Accordingly, this Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

(K. SURENDER, J.)

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Index : Yes/No
Speaking order:Yes/No

To
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