IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.46466 of 2025
and W.M.P.No.51815 of 2025

Y.Reginamary ... Petitioner

Vs.

1.The Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Chennai-600 009.

2.The Principal Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat,
Chennai-600 009.

3.The Principal Secretary/Commissioner of Commercial Taxes,
Chepauk,
Chennai-600 005.

4.The Joint Commissioner of Commercial Taxes,
Coimbatore. ....Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records on the file of the respondents 2 and 3 pertaining to the order passed by the third respondent in Proc.No.CD1/41097/2012-I, dated 03.10.2023, as confirmed by the order passed by the second respondent in G.O.(D).No.323 dated 13.11.2024 and quash the same.

For Petitioner	:	Mr.K.V.Sajeevkumar
For Respondents	:	Ms.P.Selvi Government Advocate

O R D E R

Aggrieved by the order passed by the third respondent stopping her increment for six months without cumulative effect which was confirmed in appeal by the second respondent, the petitioner has come forward with this writ petition.

2. The petitioner was initially recruited in Group-IV as Junior Assistant by Tamil Nadu Public Service Commission and she was posted in the office of the third respondent. The petitioner enjoyed promotions during her tenure in the office of the third respondent and she was ultimately posted as Superintendent. The duty of the petitioner was looked after the

disciplinary proceedings initiated against the officers in the cadre of Assistant Commissioner and above in Commercial Taxes Department. While so, the petitioner was delaying one such case of K.P.Selvaraj. According to the petitioner, based on the report of the fourth respondent, she drafted a report and submitted the same to the third respondent. The third respondent however rejected the draft and initiated proceedings against the petitioner. The charges leveled against the petitioner was that the note prepared by the petitioner was misleading and in violation of spirit of the findings of the Joint Commissioner in letter dated 02.08.2022. The petitioner submitted her explanation stating that she had not changed the contents of the findings of the fourth respondent and she has verbatim reproduced the contents of the letter and not satisfied with the explanation of the petitioner, the fourth respondent passed an order on 03.10.2023 awarding the punishment of stoppage of increment for six months without cumulative effect. The petitioner preferred an appeal against the same before the second respondent who confirmed the order passed by the third respondent and rejected the appeal. Aggrieved against the same, the present writ petition has been filed.

3. Heard both sides and perused the materials available on record.

4. On going through the materials placed before this Court, it is seen that the petitioner, who had replied to the show cause notice dated 18.04.2023 has quoted the concluding paragraph of the letter dated 02.08.2022 to the Joint Commissioner, the fourth respondent herein:-

> *"....the procedural lapses occurred there is no permanent revenue loss involved in this case as alleged against Thiru K.P.Selvaraj, formerly Assistant Commissioner (Commercial Taxes), Singanallur assessment circle, Coimbatore (now removed from service....."*

5. In the show cause notice dated 18.04.2023, lapse No.2 is that the petitioner has drafted the above mentioned contents in the following terms:-

> *" ....In this case, the procedural lapses occurred but there is no permanent revenue loss involved as alleged against Thiru K.P.Selvaraj, formerly AC(CT) Singanallur assessment circle, Coimbatore (now removed from service)...."*

6. A portion in the aforesaid lapse No.2 would show that there are verbatim the same. If the third respondent was not satisfied with the note

filed prepared by the petitioner, nothing stopped the third respondent in returning the file and directing the petitioner to prepare a fresh note. If the petitioner had committed any lapse, even thereafter the respondents could have initiated the proceedings. Just because a note file prepared by an individual was not the expectation of the Officer, it would not give a right or authority to the Higher Officer to initiate disciplinary proceedings against a sub-ordinative. The third respondent could have returned the note file to the petitioner with a direction to re-draft the same. However, in this case, without giving any opportunity to the petitioner to submit a re-draft, straight away she was given show cause notice and after submission of her reply, an order of punishment was directly passed. If such a formula has to be adopted by the other higher official, definitely the subordinates would always be in the state of perplexity to submit any note file. This Court does not appreciate the manner in which the third respondent had conducted the proceedings. The issuance of show cause notice to the petitioner is totally unwarranted. The third respondent could have very well directed the petitioner to submit a fresh re-draft.

7. For the aforesaid reasons, the impugned orders of the respondents Nos.2 and 3 dated 03.10.2023 and 13.11.2024 are hereby quashed and this writ petition is allowed. The matter is remanded back to the first respondent for fresh consideration. There shall be no order as to costs. Connected miscellaneous petition is closed.

03.12.2025

NCC: Yes / No
Index : Yes / No
Speaking Order : Yes / No
ssb

To

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3.The Principal Secretary/Commissioner of Commercial Taxes,
Chepauk,
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4.The Joint Commissioner of Commercial Taxes,
Coimbatore.

M.DHANDAPANI, J.

ssb

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