BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **24.06.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE VIVEK KUMAR SINGH**

W.P.(MD) No.352 of 2024
and
W.M.P.(MD) No.351, 352, 890, 891 of 2024

K.Chandrasekaran,
Deputy Commissioner (Commercial Taxes – State Taxes),
Commercial Tax Building,
282 A, North Beach Road,
Thoothukudi – 628 001. : Petitioner

Vs.

1. The State of Tamilnadu,
   Rep. by its Secretary,
   Department of Commercial Taxes and Registration,
   Fort St. George, Chennai-09.

2. The Commissioner of Commercial Taxes,
   4th Floor, Ezhilagam,
   Chepauk, Chennai-600 005.

3. The Joint Commissioner of Commercial Taxes (Administration),
   4th Floor, Ezhilagam,
   Chepauk, Chennai-600 005.

4. E.Muniyasamy,
   Joint Commissioner of Commercial Taxes,
   (Computer Systems),
   Integrated Commercial Tax Building,
   Nandanam, Chennai-600 035.

5. M.Maheswari : Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the records relating to the impugned proceedings issued by the 1st respondent State Government in G.O.(Ms) No.142 (Commercial Taxes and Registration (E2) Department dated 27.12.2023, and Letter No. 6378542/E2/2023-1 dated 27.12.2023, quash the same and further direct the respondents to promote the petitioner as Joint Commissioner (Commercial Taxes) on par with similarly placed persons.
(Prayer amended vide order of this Court dated 11.01.2024 in WMP(MD)No.887 of 2024.)

For Petitioner : Mr.R.Babu

For Respondents : Mr.J.J.Jeyaseelan (R1 to R3)
Government Advocate
No appearance (R4 & R5)

ORDER

This writ petition has been filed challenging the impugned proceedings issued by the first respondent in G.O.(Ms) No.142 (Commercial Taxes and Registration (E2) Department dated 27.12.2023, and Letter No. 6378542/E2/2023-1 dated 27.12.2023, with a further direction to the respondents to promote the petitioner as Joint Commissioner (Commercial Taxes) on par with similarly placed persons.

2. Heard the learned counsel on either side and perused the materials placed before this Court.

3. The petitioner was initially appointed as 'Junior Assistant' in Commercial Tax Department on 17.02.1999 and then, he was promoted as 'Senior Inspector of Cooperative Department' in March, 2001 and as 'Sub Registrar' in Registration Department in November, 2001. The petitioner, after having passed Group-I examination in the year 2009, joined as Assistant Commissioner (Commercial Taxes) and his seniority rank is No.1 and he was promoted as Deputy Commissioner (Commercial Taxes) and is now working as the Deputy Commissioner (Commercial Taxes – Sate Taxes) in Thoothukudi under Tirunelveli Division. While this being so, the first respondent also published the revised seniority list of Assistant Commissioner (Commercial Taxes), based on the marks scored in the Group-I examination. However, the first respondent, without promoting the petitioner as Joint Commissioner, promoted his juniors vide order dated 27.12.2023, which is impugned in this writ petition.

4. The learned counsel appearing for the petitioner submits that the petitioner's rank is No.1 in the revised seniority list and he has to be promoted as 'Joint Commissioner' as first person. However, he has not been promoted and there is no disciplinary proceedings and criminal case pending against the petitioner and hence, the petitioner is eligible to be promoted as 'Joint Commissioner'. He further submits that though larger relief has been sought for by the petitioner, now, he confines the prayer that it would suffice if the representation submitted by the petitioner dated 28.12.2023 is disposed of in accordance with law.

5. The learned Government Advocate appearing for the official respondents filed a counter affidavit, in which, paragraph No.22 reads as under:-

> *"22. It is submitted that, subsequently, other posts in the said category of Joint Commissioner (CT) have become vacant and as on date, there are four posts of Joint Commissioner (CT) vacant. The petitioner has also made the representation dated 07.06.2024 to consider him for posting in a non-sensitive post in Chennai due to his health isuses. The post of Joint Commissioner (CT), Intelligence, Chengalpattu is a sensitive posting and the petitioner*

himself has sought for a non-sensitive post."

6. It is needless to point out that whenever a representation of this nature is made to a Statutory Authority, there is a duty cast upon him to consider the same on its own merits and pass appropriate orders in one way or other, instead of keeping the same pending indefinitely. As such, non-consideration of the representation by the Statutory Authority would amount to dereliction of duty and hence, this Court will be justified in invoking its extraordinary powers under Article 226 of the Constitution of India and direct them to consider the same within a stipulated time.

7. Considering the facts and circumstances of this case and also recording the statement made by the respondents in their counter affidavit, this Court directs the second respondent to consider the representation submitted by the petitioner dated 28.12.2023, on its own merits and pass appropriate orders, in accordance with law, after affording an opportunity of hearing to the petitioner, within a period of one month from the date of receipt of a copy of this order. It is also made clear that this Court has not expressed any of its views with regard to the merits of the matter and that it is open to the respondents to consider the

same on its own merits.

8. With the above observations and directions, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

24.06.2025

Index : Yes / No
NCC : Yes / No
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Note: Issue order today.

To:-

1. The Secretary,
   Department of Commercial Taxes and Registration,
   Fort St. George, Chennai-09.

2. The Commissioner of Commercial Taxes,
   4th Floor, Ezhilagam,
   Chepauk, Chennai-600 005.

3. The Joint Commissioner of Commercial Taxes (Administration),
   4th Floor, Ezhilagam,
   Chepauk, Chennai-600 005.

VIVEK KUMAR SINGH, J.

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W.P.(MD) No.352 of 2024

24.06.2025