BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.11.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.V.KARTHIKEYAN
and
THE HONOURABLE MR.JUSTICE R.VIJAYAKUMAR

W.A.(MD)Nos.1181 of 2020 and 384 of 2024
and C.M.P(MD)Nos.6414/2020 & 3418/2024

1. The State of Tamil Nadu,
Rep. by its Principal Secretary to Government,
Commercial Taxes and Registration
(A1) Department, Secretariat,
Chennai-600 009.

2. The Principal Secretary &
Commissioner of Commercial Taxes,
Chepauk, Chennai-600 005.

3. The Joint Commissioner (Commercial Taxes),
Tirunelveli.

4. The Joint Commissioner (CT) (Enforcement),
Tirunelveli, Tirunelveli District. ... Respondents 1 to 4 in both W.As.

5. The Deputy Commissioner (Commercial Taxes),
Commercial Tax Building, Madurai Road,
Virudhunagar, Virudhunagar District. ... 5th Appellant in W.A.(MD)No.1181/2020

5. The Deputy Commissioner (Commercial Taxes),
Tirunelveli (PO)
Tirunelveli District. ... 5th Appellant in W.A.(MD)No.384/2024

-vs-

G.Moorthy ... Respondent in W.A.(MD)No.1181/2020

M.Selvaraj ... Respondent in W.A.(MD)No.384/2024

COMMON PRAYER: Writ Appeals filed under Section I5 of Letters Patent against the order dated 19.06.2019 passed by this Court in WP(MD)Nos.12965 and 10512 of 2015.

For Appellants (In both W.As)	:	Mr.R.Sureshkumar, Addl. Govt. Pleader
For Respondent (In both W.As)	:	Mr.A.Thirumurthy

COMMON JUDGMENT

(Judgment of the Court was delivered by ***R.Vijayakumar*, *J.***)

These two Writ Appeals have been preferred by the State challenging the common order passed by the writ Court in W.P.(MD)Nos. 12965 and 10512 of 2015, dated 19.06.2019, wherein the writ Court was pleased to allow these writ petitions on the ground that earlier writ petitions in W.P.(MD)Nos.3082 and 1872 of 2015 have been disposed of with a direction to settle the terminal benefits.

2. One G.Moorthy and one M.Selvaraj have preferred the above said writ petitions seeking to quash the G.O.(2D)No.30, Commercial Taxes and Registration (A1) Department dated 21.05.2015, wherein they were sought to be regularised from the date of completion of ten years of their initial appointment as Office Assistant / Night Watchman cum Sweeper granting relaxation with regard to age.

3. According to the respondents/Writ Petitioners they were granted regularisation long back and their probations have been declared. They have further contended that they have been granted increments and other benefits long back. However, under the impugned Government order, they are sought to be regularised, as if they are regularised from 05.09.1992 (G.Moorthy) and 22.01.1995 (M.Selvaraj). Therefore their rights are affected.

4. However, the learned Additional Government Pleader appearing for the appellants submitted that the respondents/Writ Petitioners were not regularised earlier but only regularised under the impugned Government Order.

5. The respondents/Writ petitioners herein earlier had filed Writ Petitions in W.P.(MD)Nos.1872 and 3082 of 2015, challenging the Government Order in G.O.(2D) No.140, Commercial Taxes and Registration (A1) Department, dated 02.09.2011, wherein the Government has passed an order relaxing the age of the respondents/Writ Petitioners to enable them to get regularisation. These two writ petitions came to be allowed by the writ Court on 19.06.2019. These two orders were put to challenge by the State in W.A.(MD)Nos.141 of 2021 and 866 of 2020. A co-ordinate bench of this Court had dismissed these Writ Appeals on 27.04.2021 and 21.09.2020 respectively.

6. In view of the above said orders of the co-ordinate bench, it is clear that the respondents'/writ petitioners' services have been recognised as regular service long back and the inclusion of the name of the writ petitioners in G.O.(2D)No.30, Commercial Taxes and Registration (A1) Department, dated 21.05.2015, would cause prejudice to their service rights. The writ Court has rightly relied upon the decision of this Court in WP.(MD)Nos.1872 and 3082 of 2015 and allowed the present writ petitions. That apart, by way of additional affidavit, it has been brought to the notice of this Court that both the respondents/writ petitioners have retired from service and they have been granted regular pension and all the terminal benefits have been released. Therefore, it is clear that the writ Court has rightly allowed the writ petitions and there are no merits in the Writ Appeals.

7. Accordingly, both the Writ Appeals stand dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

[C.V.K., J.] **[R.V., J.]**
12.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
vsm

C.V.KARTHIKEYAN, J.
and
R.VIJAYAKUMAR, J.

vsm

W.A.(MD)Nos.1181 of 2020
and 384 of 2024

12.11.2025