CGHC010377242026 2026:CGHC:46145

**NAFR**

**HIGH COURT OF CHHATTISGARH AT BILASPUR**

Order reserved on 16-10-2026

Final Order delivered on 02 -11-2026

Final Order uploaded on 02 -11-2026

**WPS No. 7065 of 2026**

**1 -** Amit Humane S/o Late Arvind Humane Aged About 40 Years R/o Ashwani Nagar, Mahadev Ghat Road, Behind Raipur, Convent School, Distt. Raipur, Chhattisgarh.

--**Petitioner**

**versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, Distt. Raipur, Chhattisgarh.

**2 -** Commissioner State Tax, Commercial Tax Department, G.S.T. Bhawan, North Block, Sector 19, Atal Nagar, Naya Raipur, Distt. Raipur, Chhattisgarh.

--- **Respondent**

**WPS No. 7047 of 2026**

**1 -** Maneesh Chelak S/o Mungelal Chelak, Aged About 41 Years R/o Dondekala, P.S.-Vidhansabha, P.O.- Dondekala, Raipur, Dist.-Raipur (C.G.) Presently Posted As Tax Inspector At Office Of Assistant Commissioner, State Tax, Raipur, Circle- One, Dist.- Raipur (C.G.)

---**Petitoiner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, District Raipur (C.G.)

**2 -** Commissioner, State Tax, Commercial Tax Department, G.S.T. Bhawan, North Block, Sector-19, Atal Nagar, Naya Raipur, District Raipur (C.G.)

--- **Respondents**

**WPS No. 6975 of 2026**

**1 -** Prabhat Chandra Tiwari S/o Shri Ramchandra Tiwari Aged About 46 Years Post State Tax Inspector, Posted At The Office Of Assistant Commissioner, State Tax, Janjgir Champa Circle, Distt. Janjgir-Champa Chhattisgarh

**2 -** Amar Singh Kanwar S/o Shri Jethu Singh Kanwar Aged About 48 Years Post State Tax Inspector, Posted At The Office Of Assistant Commissioner, State Tax, Korba Circle 2, Distt. Korba Chhattisgarh

**3 -** Uderam Dhruw S/o Jeevan Lal Dhruw Aged About 38 Years R/o Village Maruoda, Post Sirpur, Mahasamund, Post State Tax Inspector, Posted At Office Of Assistant Commissioner, Mahasamund Circle, Distt. Mahasamund Chhattisgarh

**4 -** Rakesh Kumar Minj S/o Late Kamal Ram Minj Aged About 49 Years Bhatti Road, Kedarpur, Ambikapur, Post State Tax Inspector, Posted At Assistant Commissioner, State Tax, Ambikapur Circle Division Ambikapur, Distt. Sarguja Chhattisgarh

**5 -** Hitesh Kumar Dubey S/o Ramesh Prasad Dubey Aged About 37 Years Post State Tax Inspector, Posted At The Office Of Assistant Commissioner, Raigarh Circle - 2, Distt. Raigarh Chhattisgarh

---**Petitioners**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, Distt. Raipur Chhattisgarh

**2 -** Commissioner State Tax, Commercial Tax Department, G.S.T. Bhawan, North Block, Section 19, Atal Nagar, Naya Raipur, Distt. Raipur Chhattisgarh

**3 -** Assistant Commissioner State Tax, Janjgir Champa Circle, Distt. Janjgir Champa Chhattisgarh

**4 -** Assistant Commissioner State Tax, Korba Circle 2, Korba, Distt. Korba Chhattisgarh

**5 -** Assistant Commissioner State Tax, Raigarh Circle 2, Distt. Raigarh Chhattisgarh

**6 -** Assistant Commissioner State Tax, Ambikapur Circle, Ambikapur Distt. Sarguja Chhattisgarh

**7 -** Assistant Commissioner State Tax, Mahasamund Circle, Distt. Mahasamund Chhattisgarh

--- **Respondents**

**WPS No. 7033 of 2026**

**1 -** Suresh Kumar Gupta S/o Gita Sharan Gupta Aged About 46 Years R/o A-2/204, Sr. Mig, Vijeta Complex, P.S. New Rajendra Nagar, Raipur, Distt. Raipur, Chhattisgarh.

---**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, Distt. Raipur, Chhattisgarh.

**2 -** Commissioner State Tax, Commercial Tax Department, G.S.T. Bhawan, North Block, Sector 19, Atal Nagar, Naya Raipur, Distt. Raipur, Chhattisgarh.

--- **Respondents**

**WPS No. 7022 of 2026**

**1 -** Ajay Kaushik S/o Shri Achhe Kumar Kaushik Aged About 38 Years Presently Working As State Tax Inspector, Office Of Joint

Commissioner, State Tax, B I U Division - I I, Raipur, District Raipur Chhattisgarh

---**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, District Raipur Chhattisgarh

**2 -** Commissioner State Tax, Commercial Tax Department, G.S.T. Bhawan, North Block, Sector-19, Atal Nagar, Naya Raipur, District Raipur Chhattisgarh

--- **Respondents**

**WPS No. 7058 of 2026**

**1 -** Santu Ram Salam S/o Roopsingh Salam Aged About 43 Years R/o 22 Mandipura, Gram Junwani, Tehsil Narharpur, Junwani Uttar Bastar, District Kanker (C.G.)

---**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through Its Secretary, Commercial Tax Department, Mahanadi Bhawan, Mantralaya, Nava Raipur, Atal Nagar, District Raipur (C.G.)

**2 -** The Commissioner State Tax, Chhattisgarh, C.B.D. Complex, 5th And 6th Floor, Tower-A, Sector-19, Nava Raipur, Atal Nagar, District Raipur (C.G.)

**3 -** The Assistant Commissioner State Tax Dhamtari District Dhamtari (C.G.)

--- **Respondent**

**WPS No. 7295 of 2026**

**1 -** Vidhan Ranjan Kulu S/o Late Shri B.R. Kulu, Aged About 41 Years R/o Quarter No. 1884/1, Krishna Nagar, Old Dhamtari Road, Raipur District Raipur(C.G.), Presently Working In The Office Of The Commissioner, State Tax Chhattisgarh, Nava Raipur Atal Nagar, District Raipur (C.G.)

---**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through Its Secretary, Commercial Tax Department, Mahanadi Bhawan, Mantralaya, Nava Raipur, Atal Nagar, District Raipur (C.G.)

**2 -** The Commissioner State Tax, Chhattisgarh C.B.D. Complex, 5th And 6th Floor, Tower-A, Sector-19, Nava Raipur, Atal Nagar, District Raipur (C.G.)

**3 -** The Assistant Commissioner (State Tax) Mahasamund, District Mahasamund (C.G.)

--- **Respondents**

**WPS No. 7061 of 2026**

**1 -** Chandrakant Thakur S/o Bideshi Ram Thakur, Aged About 41 Years R/o Ward No.12, Bajrang Para Kohka, Near Karma Bhavan, Kohka, Bhilai, Dist. Durg (C.G.)

-**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, District Raipur (C.G.)

**2 -** Commissioner, State Tax Commercial Tax, Department, G S T Bhawan North Block, Sector 19, Atal Nagar, Naya Raipur, District Raipur (C.G.)

--- **Respondents**

**WPS No. 7321 of 2026**

**1 -** Satya Narayan Netam S/o Late Ram Prasad Aged About 55 Years R/o House No. 82-01, Shiv Kumar Gali, Gandhinagar Ambikapur Sarguja District Sarguaj Chhattisgarh.

--**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through Its Secretary Commercial Tax Department Mahanadi Bhawan Mantralaya Nava Raipur Atal Nagar District Raipur Chhattisgarh.

**2 -** The Commissioner State Tax Chhattisgarh. C B D Complex, 5th And 6th Floor Tower -A Sector 21 Nava Raipur Atal Nagar District Raipur Chhattisgarh.

**3 -** The Assistant Commissioner State Tax Ambikapur District Ambikapur Chhattisgrh.

--- **Respondents**

**WPS No. 7324 of 2026**

**1 -** Toman Lal Bhuarya S/o Bhagat Ram Bhuarya Aged About 44 Years R/o G-5/404 Sector 17, Raipur Vidhan Sabha District Raipur Chhattisgarh

--**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through Its Secretary, Commercial Tax Department, Mahanadi Bhawan, Mantralaya, Nava Raipur, Atal Nagar, District Raipur Chhattisgarh

**2 -** The Commissioner State Tax, Chhattisgarh C.B.D. Complex, 5th And 6th Floor, Tower-A, Sector 19, Nava Raipur, Atal Nagar, District Raipur Chhattisgarh

**3 -** The Joint Commissioner (State Tax) Mahasamund Circle, District Mahasamund Chhattisgarh

--- **Respondents**

**WPS No. 7114 of 2026**

**1 -** Malik Ram Bandhe S/o Mangal Das Bandhe Aged About 39 Years R/o House No. 11, Baloda Bazar Road Tigadda Chowk Junwani, Gidhpuri, Baloda Bazar, District- Baloda Bazar-Bhatapara (C.G.)

---**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through Its Secretary, Commercial Tax Department, Mahanadi Bhawan, Mantralaya, Nava Raipur, Atal Nagar, District- Raipur (C.G.)

**2 -** The Commissioner, State Tax, Chhattisgarh, C.B.D. Complex, 5th And 6th Floor, Tower-A, Sector - 21, Nava Raipur, Atal Nagar, District- Raipur (C.G.)

--- **Respondents**

**WPS No. 7147 of 2026**

**1 -** Neeraj Kumar Shrivastava S/o Santosh Kumar Shrivastava Aged About 41 Years R/o Gopiya Para, Danteshwari Chowk, Purani Basti Raipur, District Raipur Chhattisgarh

--**Petitioners**

**Versus**

**1 -** State Of Chhattisgarh Through Its Secretary, Commercial Tax Department, Mahanadi Bhawan, Mantralaya, Nava Raipur, Atal Nagar, District Raipur Chhattisgarh

**2 -** The Commissioner State Tax, Chhattisgarh, C.B.D. Complex, 5th And 6th Floor, Tower-A, Sector-19, Nava Raipur, Atal Nagar, District Raipur Chhattisgarh

**3 -** The Joint Commissioner (State Tax) Office Raigarh, District Raigarh Chhattisgarh

--- **Respondents**

**WPS No. 7146 of 2026**

**1 -** Deepak Kujur S/o Louis Kujur Aged About 44 Years R/o Simran City Phase -V, House No. 36, Mathpurena, Raipur, P.S. Tikrapara, Dist.- Raipur (C.G.) Presently Posted As -Tax Inspector At Office Of Assistant Commissioner, State Tax, Durg Circle -3, Dist.- Durg (C.G.)

-**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur District Raipur, (C.G.)

**2 -** Commissioner, State Tax, Commercial Tax, Department G S T Bhawan, North Block Sector -19, Atal Nagar, Naya Raipur District Raipur, (C.G.)

--- **Respondents**

**WPS No. 7130 of 2026**

**1 -** Duroopsay Manjhi S/o Late Jagdish Manjhi Aged About 40 Years R/o Manjhiguda, Post Office Etpal, District Bijapur Chhattisgarh

-**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through Its Secretary, Commercial Tax Department, Mahanadi Bhawan, Mantralaya, Nava Raipur, Atal Nagar, District Raipur Chhattisgarh

**2 -** The Commissioner State Tax, Chhattisgarh, C.B.D. Complex, 5th And 6th Floor, Tower-A, Sector 21, Nava Raipur, Atal Nagar, District Raipur Chhattisgarh

**3 -** The Joint Commissioner (State Tax) Kondagaon Circle, District Kondagaon Chhattisgarh

--- **Respondents**

**WPS No. 7124 of 2026**

**1 -** Dipti Markam D/o Late N.S. Markam, Aged About 36 Years Presently Working As State Tax Inspector, Office Of Joint Commissioner, State Tax, Cirle-2, Raipur, District Raipur (C.G.).

**2 -** Ramesh Kumar Dhritlahre S/o Shri Madhusudan Dhritlahre, Aged About 35 Years Presently Working As State Tax Inspector, Office Of Joint Commissioner, State Tax, Circle 3, Raipur, District Raipur (C.G.).

**3 -** Deepa Udhwani W/o Shri Jayesh Udhwani, Aged About 39 Years Presently Working As State Tax Inspector, Office Of Joint Commissioner, State Tax, Circle-5, Raipur, District Raipur (C.G.).

**4 -** Tamradhwaj Sahu S/o Shri Nand Kumar Sahu, Aged About 35 Years Presently Working As State Tax Inspector, Office Of Joint Commissioner, State Tax, Durg, District- Durg (C.G.).

--**Petitioners**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, District Raipur (C.G.)

**2 -** Commissioner, State Tax, Commercial Tax Department, G.S.T. Bhawan, North Block, Sector-19, Atal Nagar, Naya Raipur, District Raipur (C.G.)

--- **Respondent**

**WPS No. 7063 of 2026**

**1 -** Akash Tripathi Son Of Shri Shambhunath Tripathi Aged About 41 Years Presently Posted As State Tax Inspector, Office Of Commissioner, State Tax, Department Of Commercial Tax, C.B.D. Complex, 5th And 6th Floor, Tower A, Sector 21, Nava Raipur, Atal Nagar, District Raipur, Chhattisgarh

-**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Naya Raipur, Dist. Raipur, Chhattisgarh

**2 -** Commissioner State Tax, Department Of Commercial Tax, C.B.D. Complex, 5th And 6th Floor, Tower A, Sector 21, Nava Raipur, Atal Nagar, District Raipur, Chhattisgarh

**3 -** Enquiry Committee Through The Additional Commissioner, State Tax, Department Of Commercial Tax, C.B.D. Complex, 5th And 6th Floor, Tower A, Sector 21, Nava Raipur, Atal Nagar, District Raipur, Chhattisgarh (Constituted Vide Order Dated 04.07.2025 To Enquire Into Complaint Received Concerning Selection And Appointment To The Post Of State Tax Inspector In Limited Departmental Competitive Examination 2021 And 2022)

--- **Respondents**

**WPS No. 7057 of 2026**

**1 -** Yagesh Kumar Diwan S/o Late Shri Roop Singh Diwan Aged About 43 Years Presently Posted As State Commissioner State Tax, Department Of Commercial Tax, C B D Complex, 5th And 6th Floor, Tower A Sector 21, Nava Raipur Atal Nagar District Raipur Chhattisgarh.

--**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through- The Secretary Department Of Commercial Tax Mantralaya Mahanadi Bhawan Naya Raipur District Raipur Chhattisgarh.

**2 -** Commissoiner State Tax Department Of Commercial Tax, C B D, Complex, 5th And 6th Floor Tower A Sector 21, Nava Raipur Atal Nagar District Raipur Chhattisgarh.

**3 -** Enquiry Committee Through The Additional Commissioner, State Tax, Department Of Commercial Tax C B D, Complex, 5th, And 6th, Floor Tower A, Sector 21, Nava Raipur Atal Nagar District Raipur Chhattisgarh.----Constituted Vide Order Dated 04-07-2025. To Enquire Into Complaint Received Concerning Selection And Appointment To The Post Of State Tax Inspector In Limited Departmental Competitive Examinatin 2021 And 2022.

--- **Respondents**

**WPS No. 6977 of 2026**

**1 -** Goshivendra Tande Son Of Shri Chetan Das Tande, Aged About 38 Years Presently Posted As State Tax Inspector, Office Of Assistant Cimmissioner, State Tax Department Of Commercial Tax Circle I, Durg, District Durg, Chhattisgarh

---**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya Mahanadi Bhawan, Nava Raipur, Dist. Raipur, Chhattisgarh

**2 -** Commissioner, State Tax Department Of Commercial Tax, C B D Complex, 5th And 6th Floor, Tower A, Sector 21, Nava Raipur, Atal Nagar District Raipur, Chhattisgarh

**3 -** Enquiry Committee, Through Additional Commissioner, State Tax Department Of Commercial Tax, C B D Complex, 5th And 6th Floor, Tower A, Sector 21, Nava Raipur, Atal Nagar District Raipur, Chhattisgarh (Constituted Vide Dated 04-07-2025 Enquire Into Complaint Received Concerning Selection And Appointment To The Post Of State Tax Inspector In Limited Department Competitive Examination 2021 And 2022)

--- **Respondents**

**WPS No. 7049 of 2026**

**1 -** Yugal Kishor Sahu S/o Of Shri Dayaram Sahu, Aged About 41 Years Presently Posted As State Tax Inspector, Office Of Assistant Commissioner, State Tax, Department Of Commercial Tax Circle I I , Raipur, District Raipur, Chhattisgarh

--**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Naya Raipur, Dist. Raipur Chhattisgarh

**2 -** Commissioner, State Tax Department Of Commercial Tax C B D Complex 5th And 6th Floor Tower A, Sector 21,, Naya Raipur, Atal Nagar District . Raipur Chhattisgarh

**3 -** Enquiry Committee, Through The Additional Commissioner, State Tax Department Of Commercial Tax C B D Complex 5th And 6th Floor Tower A, Sector 21,, Naya Raipur, Atal Nagar District . Raipur Chhattisgarh ( Constituted Vide Orde Dated 04-07-2025 To Enquire Into Complint Receved Co Cerning Selection And Appointment To The Post Of State Tax Inspector In Limited Department Competitive Examination 2021 And 2022)

--- **Respondents**

**WPS No. 6959 of 2026**

**1 -** Gajendra Tiwari S/o Khushiyali Prasad Tiwari Aged About 41 Years Working As State Tax Inspector At The Office Of Assistant Commissioner State Tax, Circle 11, Naya Raipur Division, Distt. Raipur Chhattisgarh

**2 -** Dipesh Kumar Sahu S/o Basant Lal Sahu Aged About 43 Years Working As State Tax Inspector At The Office Of Assistant Commissioner State Tax, Circle 10, Naya Raipur Division, Distt. Raipur Chhattisgarh

**3 -** Ritu Sonkar W/o Arvind Sonkar Aged About 41 Years Working As State Tax Inspector At The Office Of Assistant Commissioner State Tax, Circle 06, Division 2, Raipur, Distt. Raipur Chhattisgarh

**4 -** Nandanee Sahu W/o Rohan Tarun Sahu Aged About 38 Years Working As State Tax Inspector At The Office Of Assistant Commissioner State Tax, Circle 07, Division 2, Raipur, Distt. Raipur Chhattisgarh

**5 -** Omprakash Sahu S/o Dhananjay Sahu Aged About 36 Years Working As State Tax Inspector At The Office Of Assistant Commissioner State Tax, Khairagarh, Durg Division, Distt. Durg Chhattisgarh

**6 -** Gayatri Sinha W/o Girdhari Lal Sinha Aged About 39 Years Working As State Tax Inspector At The Office Of Assistant Commissioner State Tax, Circle Balod, Distt. Balod Chhattisgarh

--**Petitioners**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, Distt. Raipur Chhattisgarh

**2 -** Commissioner State Tax, Commercial Tax Department, G.S.T. Bhawan, North Block, Section 19, Atal Nagar, Naya Raipur, Distt. Raipur Chhattisgarh

--- **Respondents**

**WPS No. 7056 of 2026**

**1 -** Divya Prakash Verma S/o Shri Ashok Kumar Verma Aged About 41 Years Presently Posted As State Tax Inspector, Office Of Joint Commissioner, State Tax, Department Of Commercial Tax, Bilaspur Division, Bilaspur, District Bilaspur Chhattisgarh

--**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Naya Raipur, Distt. Raipur Chhattisgarh

**2 -** Commissioner State Tax, Department Of Commercial Tax, C.B.D. Complex, 5th And 6th Floor, Tower A, Sector 21, Nava Raipur, Atal Nagar, District Raipur, Chhattisgarh

**3 -** Enquiry Committee Through The Additional Commissioner, State Tax, Department Of Commercial Tax, C.B.D. Complex, 5th And 6th Floor, Tower A, Sector 21, Nava Raipur, Atal Nagar, District Raipur, Chhattisgarh (Constituted Vide Order Dated 04-07-2025 To Enquire Into Complaint Received Concerning Selection And Appointment To The Post Of State Tax Inspector In Limited Departmental Competitive Examination 2021 And 2022)

--- **Respondents**

**WPS No. 7098 of 2026**

**1 -** Monika Diwan W/o Yagesh Kumar Diwan Aged About 39 Years R/o Rawatpura Nagar, Mathpurena Distt. Raipur, Chhattisgarh.

--**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through Its Secretary, Commercial Tax Department, Mahanadi Bhawan, Mantralaya, Nava Raipur, Atal Nagar, Distt. Raipur, Chhattisgarh.

**2 -** The Commissioner State Tax, Chhattisgarh, C.B.D. Complex, 5th And 6th Floor, Tower A, Sector 19, Nava Raipur, Atal Nagar, Distt. Raipur, Chhattisgarh.

**3 -** The Assistant Commissioner (State Tax) Circle 3, Raipur, Distt. Raipur, Chhattisgarh.

--- **Respondents**

**WPS No. 7111 of 2026**

**1 -** Lalsay Ram S/o Malku Ram Aged About 54 Years R/o 1251, Shraddha Vihar Colony, Boria Khurud, Distt- Raipur (C.G.)

--**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through Its Secretary, Commercial Tax Department, Mahanadi Bhawan, Mantralaya, Nava Raipur, Atal Nagar, Distt- Raipur (C.G.)

**2 -** The Commissioner, State Tax Chhattisgarh C.B.D. Complex 5th And 6th Floor, Tower - A Sector- 21 Nava Raipur, Atal Nagar, Distt- Raipur (C.G.)

**3 -** The Assistant Commissioner, State Tax, Circle- 2 Raipur Distt- Raipur (C.G.)

--- **Respondents**

**WPS No. 7110 of 2026**

**1 -** Deepak Kumar Turyakar S/o Late M. R. Turyakar, Aged About 46 Years R/o Housing Board Colony, Sejbahar, P. S. - Mujgahan, Raipur, Dist. - Raipur (C.G.) Presently Posted As Tax Inspector At Office Of Commissioner, State Tax, Atal Nagar, Nava Raipur, Dist. - Raipur (C.G.)

--**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, District Raipur (C.G.)

**2 -** Commissioner, State Tax, Commercial Tax Department, G. S. T. Bhawan, North Block, Sector - 19, Atal Nagar, Naya Raipur, District Raipur (C.G.)

--- **Respondents**

**WPS No. 7097 of 2026**

**1 -** Jitendra Kumar Netam S/o Dwarika Prasad Netam Aged About 49 Years R/o Hanuman Vatika, Bhatagaon, Dist - Raipur, Chhattisgarh, Presently Posted As - State Tax Inspector At Office, Nava Raipur, Atal Nagar, Dist - Raipur, Chhattisgarh.

--**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, District - Raipur, Chhattisgarh.

**2 -** Commissioner State Tax, Commercial Tax Department, G.S.T. Bhawan, North Block, Sector -19, Atal Nagar, Naya Raipur, District - Raipur, Chhattisgarh.

--- **Respondents**

**WPS No. 7092 of 2026**

**1 -** Pushpendra Kumar Karsh S/o Damodar Prasad Karsh Aged About 39 Years R/o Vill- Mukta Tah. And P.S. Malkharoda, Distt- Sakti (C.G.) Presently Posted As State Tax Inspector At Office Of Asst. Commissioner State Tax, Janjgir Champa Circle Distt- Janjgir-Champa (C.G.)

--**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, Distt- Raipur (C.G.)

**2 -** Commissioner, State Tax Commercial Tax Department C B D, Complex 5th And 6th Floor Tower A Sector- 21 Atal Nagar, Naya Raipur Distt- Raipur (C.G.)

--- **Respondents**

**WPS No. 7080 of 2026**

**1 -** Omnarayan Baghel S/o Guharam Baghel, Aged About 38 Years R/o Vill. -Thelka, Bandha, Abhanpur, Distt. - Raipur (C.G.) Presently Posted As State Tax Inspector At Office Of Asst. Commissioner, State Tax, Circle - 4, Raipur, Dist. - Raipur (C.G.)

--**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, District Raipur (C.G.)

**2 -** Commissioner, State Tax, Commercial Tax Department, G. S. T. Bhawan, North Block Sector - 19, Atal Nagar, Naya Raipur, District Raipur (C.G.)

--- **Respondents**

**WPS No. 7079 of 2026**

**1 -** Anil Kumar Jangde S/o Shiv Narayan Jangde, Aged About 40 Years R/o Vill -Kapu, Post -Kapu, Tahsil Dharamjaigarh, Dist. -Raigarh (C.G.)

--**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, District Raipur (C.G.)

**2 -** Commissioner, State Tax Commercial Tax, , Department G S T Bhawan, North Block , Sector 19, Atal Nagar, Naya Raipur, District Raipur (C.G.)

--- **Respondents**

**WPS No. 7073 of 2026**

**1 -** Bharat Lal Sahu S/o Goverdhan Sahu Aged About 39 Years R/o Vill- Dindouri, Post Chhatan, Tehsil Lormi, Distt- Mungeli (C.G.)

Presently Posted As State Tax Inspector At Office Of Assistant Commissioner State Tax, Raigarh Circle One, Distt- Raigarh (C.G.)

--**Petitioner**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, District- Raipur (C.G.)

**2 -** Commissioner, State Tax, Commercial Tax Department, G.S.T. Bhawan, North Block Sector- 19, Atal Nagar, Naya Raipur, District- Raipur (C.G.)

--- **Respondents**

**WPS No. 7071 of 2026**

**1 -** Bhooshan Kurre S/o Bedram Kurre Aged About 36 Years R/o Village Sonadah, Post Birra, Tahsil Champa, Distt. Janjgir Champa, Chhattisgarh. Presently Posted As Tax Inspector At Office Of Asst. Commissioner, State Tax, Sakti Circle, Distt. Sakti, Chhattisgarh.

--**Petitioners**

**Versus**

**1 -** State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, Distt. Raipur, Chhattisgarh.

**2 -** Commissioner State Tax, Commercial Tax Department, G.S.T. Bhawan, North Block, Sector 19, Atal Nagar, Naya Raipur, Distt. Raipur, Chhattisgarh.

**... Respondents**

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| For Petitioners in WPS Nos.7065/2026, 7033/2026, 7047/2026, 7061/2026, 7071/2026, 7073/2026, 7079/2026, 7080/2026, 7092/2026, 7097/2026, 7110/2026, 7146/2026, | : | Mr. Manoj Paranjpe, Senior Advocate with Mr. Amit Matre, Mr. Abhijeet Singh Rajput and Mr. Himanshu Kunjam, Advocates |
| For Petitioners in WPS Nos.6977/2026, 7063/2026, 7049/2026, 7056/2026, | : | Mr. Amrito Das, Senior Advocate with Mr. Shreyansh Mehta and |

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| 7057/2026 | | Mr. Varchasva Agrawal, Advocates |
| For Petitioner in WPS No.6959/2026. | : | Mr. N.Naha Roy and Mr. Aditya Grandhi, Advocates |
| For Petitioners in WPS No.7022/2026 and 7124/2026. | : | Mr. Rudra Pratap Dubey, Advocate |
| For Petitioner in WPS No.6975/2026 | : | Mr. Parag Kotecha and Ms. Tanusha Pathak, Advocates |
| For Petitioners in 7147/2026, 7295/2026, 7321/2026, 7324/2026, 7130/2026, 7114/2026, 7111/2026, 7098/2026, 7058/2026 | : | Mr. Vikram Sharma, Mr. Jyotiraditya Tiwari and Mr. Sandip Pandey, Advocates |
| For Respondents/State | : | Mr. Gary Mukhopadhyay, Addl.A.G. with Mr. Vivek Verma and Mr. Suyashdhar Badgaiyan, Government Advocates. |

**Hon'ble Shri Bibhu Datta Guru, Judge**

**CAV Order**

1. Since common facts and grounds involved in all these petitions, they are being considered and decided by this common order.

2. In some cases, the petitioners, who were initially appointed in the respondent department on the post of Assistant Grade III, were appeared in the departmental examination in the year 2021 and they appointed on the post of State Tax Inspector. Subsequently, after clearing the requisite examinations held by the Department of Home, their services were confirmed on the said post on 14/03/2024. In some cases, the petitioners were appeared in the departmental examination in the year 2022 and

upon duly qualified in the said examination, they were appointed on the post of State Tax Inspector. Even, according to the petitioners, they cleared the examination conducted by the Department of Home, however, necessary order regarding their confirmation on the said post has not been passed.

3. Challenge in all these petitions is to the order dated 11/09/2026, passed by the respondent authorities whereby the appointment of the petitioners on the post of State Tax Inspector pursuant to the advertisement of the year 2021 and 2022 has been cancelled and the petitioners were directed to join on their initial post i.e. Assistant Grade III at their respective place of posting.

4. For the sake of convenience, the pleadings and documents of the WPS No.7033/2026 are being referred.

5. By these petitions, the petitioners have prayed for following reliefs:-

> ***In respect of examination year : 2022 (WPS No.7033/2026)***
>
> "10.1 Issue an appropriate writ, order or direction, particularly a writ in the nature of Certiorari, quashing the impugned Order dated 11.09.2026 (Annexure P-1) passed by the respondent authorities, whereby the Limited Competitive Examination, 2022 has been declared void and the selection process as well as the appointment order dated 01.07.2022 have been cancelled, insofar as it affects the petitioner.
>
> 10.2 Issue an appropriate writ, order or direction declaring that the cancellation of the petitioner's

appointment as State Tax Inspector without issuance of notice/show-cause notice, without supplying the enquiry report and without affording an opportunity of hearing is illegal, arbitrary and violative of the principles of natural justice and Articles 14 and 16 of the Constitution of India.

10.3 Issue an appropriate writ, order or direction directing the respondents to restore the petitioner's appointment on the post of State Tax Inspector pursuant to the appointment order dated 01.07.2022, with all consequential service benefits, including continuity of service, seniority, pay and other benefits admissible in accordance with law.

10.4 Grant any other relief, order or direction which this Hon'ble Court may deem just and proper in the facts and circumstances of the case."

***In respect of examination year : 2021 (WPS No.7147/2026)***

*10.1 That this Hon'ble Court may be pleased to issue an appropriate writ, order or direction in the nature of certiorari quashing and setting aside the impugned order dated 11.09.2026 (ANNEXURE P-1), so far as it operates against the petitioner, the same being illegal, arbitrary, violative of the principles of natural justice, of Article 311 of the Constitution of India and of the Chhattisgarh Civil Services (Classification, Control and Appeal) Rules, 1966;*

*10.2 That this Hon'ble Court may be pleased to issue an appropriate writ, order or direction in the nature of mandamus directing the respondents to restore the petitioner to the post of State Tax Inspector with*

*continuity of service, seniority, pay and all consequential service benefits of continuity in service.*

*10.3 That this Hon'ble Court may be pleased to direct the respondents to release to the petitioner all consequential monetary benefits including arrears of pay and allowances of the post of State Tax Inspector;*

*10.4) That this Hon'ble Court may be pleased to pass any other order or orders, direction or directions or writ or writs as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case, in the interest of justice."*

***Facts as projected in the writ petition :***

6. (a) Facts of these cases, in brief, are that the petitioners were initially appointed as Assistant Grade-III in the respondents department and were regularized/confirmed upon completion of the prescribed probation. Subsequently, pursuant to the advertisement, the petitioners appeared in the Limited Departmental Competitive Examination, 2021 & 2022 for the post of State Tax Inspector. After declaration of the result of the said departmental examination they were appointed on the post of State Tax Inspector. The petitioners also cleared the departmental examination conducted by the Department of Home. In respect of the candidates appeared in 2021 orders were passed confirming their services on the post of State Tax Inspector whereas despite passing the departmental examination no orders issued regarding confirmation of services of the candidates who appeared in 2022. In the meanwhile,

certain unsuccessful candidates challenged the selection process before this Court by filing writ petitions, which were dismissed and the said order has been affirmed by the Division Bench in writ appeal.

(b) According to the petitioners they continued to serve as State Tax Inspector and while pursuing their services, the respondent authorities initiated an enquiry into alleged irregularities in the Limited Departmental Competitive Examination. Consequently, by the impugned order dated 11.09.2026, the respondents declared the examination void, cancelled the selection process and appointment orders and directed reversion of the selected candidates, including the petitioners, to their respective substantive posts with immediate effect. Thus, these petitions.

***Contentions :***

7. (i) Mr. Manoj Paranjape, learned Senior counsel appearing for the petitioners would submit that the impugned order dated 11.09.2026, whereby the Limited Departmental Competitive Examination has been declared void and the petitioner's selection and appointment as State Tax Inspector have been cancelled, is arbitrary, illegal, and violative of the principles of natural justice, as the same has been passed without issuance of any show-cause notice or affording the petitioners an opportunity of hearing. It is contended that the enquiry was

conducted behind the back of the petitioners, without supplying him a copy of the enquiry report or the foundational materials relied upon by the respondent authorities. Learned counsel further submits that the impugned order suffers from non-application of mind, as the entire examination and selection process has been declared void and the appointments of all selected candidates have been cancelled without recording any specific finding regarding the petitioner's involvement in or responsibility for the alleged irregularities. The respondent authorities could not have passed the impugned order, having serious civil consequences, without following due process of law and the principles of natural justice. Accordingly, it is prayed that the impugned order, insofar as it affects the petitioners, be quashed and set aside with all consequential service benefits admissible in law.

(ii) Learned senior counsel would submit that the Limited Competitive Examination conducted by the respondents, was governed by the statutory rules. The applicability of the said rules was considered by this Court in WPS No. 513/2023, instituted by an unsuccessful candidate challenging the said selection process, wherein this Court upheld the applicability of the Rules. The said decision was subsequently affirmed by the Division Bench of this Court in WA No. 558/2026. Learned counsel further submits that since neither the enquiry report nor the material forming the basis thereof has ever been furnished to

them, nor have the allegations or adverse findings been put to them for their explanation or response. Such non-disclosure has deprived the petitioners of a meaningful and effective opportunity to defend himself, thereby raising a serious question of violation of the principles of natural justice. The impugned action, having been taken without affording the petitioners a meaningful and effective opportunity of hearing, is unsustainable in law and is liable to be interfered with by this Court.

8. (A) By adopting the aforesaid argument advanced by Mr. Manoj Paranjpe, learned Senior Counsel, Mr. Amrito Das, learned Senior counsel appearing for the petitioners would submit that the respondent authorities issued an advertisement/letter dated 27.10.2021 inviting applications from the interested candidates to appear for the Limited Departmental Competitive Examination for the post of State Tax Inspector. The said examination was held on 19.12.2021 and the petitioners participated in the same. Thereafter, the result of said examination was declared on 24/12/2021 and the petitioners were declared successful. Upon declaration of the result, the respondent authorities vide order dated 27.12.2021 issued the order of appointment, whereby the petitioners were appointed to the post of State Tax Inspector. The petitioners immediately in furtherance of the said order gave their joining to the promoted post and assumed their duties. Learned counsel

further submits that some complaint dated 19.01.2022 was made alleging various malpractices and irregularities in holding the said limited departmental competitive examination for the purpose of grant of selection and appointment to the post of State Tax Inspector. The said complaint was made by the unsuccessful candidates, making various allegations concerning the limited departmental competitive examination which was held on 19.12.2021. Learned counsel further submits that meanwhile, the petitioners participated in the requisite examinations held by the Department of Home, State of Chhattisgarh concerning the various subjects on 01.08.2022 and 03.08.2022. The petitioners were declared successful in all the subjects in the said examination conducted by the Department of Home. Learned counsel submits that since the petitioners successfully completed the subject examination held by the Department of Home, the petitioners upon completion of the period of two years of probation was confirmed on the post of State Tax Inspector vide order dated 14.03.2024. Subsequently, the pay of the petitioners was again revised in Level-7. Subsequently, the petitioners were informed that the Commissioner, State Tax, Chhattisgarh, had issued an order dated 11.09.2026 cancelling the entire Limited Departmental Competitive Examination held on 19.12.2021, along with the consequential appointment order dated 27.12.2021, on the

basis of an enquiry report allegedly submitted by an Enquiry Committee.

(B) Learned Senior counsel submits that the respondent authorities have completely failed to consider the accrued rights of the petitioners, who, after being duly selected and appointed to the post of State Tax Inspector, were confirmed on the said post and had rendered nearly five years of service. It is contended that the petitioner's selection and appointment could not have been cancelled after completion of the selection process and after the petitioners had acquired substantive service rights, particularly without affording them any opportunity of hearing. Learned counsel further submits that the petitioners, being a regular government servant holding a substantive post, could not have been reduced in rank without following the procedure prescribed by law. It is argued that no order resulting in reduction in rank of the petitioners could have been passed without informing them of the charges alleged against them and affording them a reasonable opportunity to defend themselves in a duly conducted enquiry, wherever such constitutional protection is attracted. It is further contended that the learned Commissioner failed to appreciate that the petitioners' selection and appointment could not have been cancelled or withdrawn behind their back without granting them an adequate and effective opportunity of hearing. Accordingly, the impugned order is liable to be quashed and set aside for

violation of the principles of natural justice and the constitutional safeguards available to the petitioners.

9. While adopting the aforesaid arguments, Mr. N. Naha Roy, Mr. Parag Kotecha, Mr. Vikram Sharma and Mr. Rudra Pratap Dubey, learned counsels for the petitioners would submit that the petitioners were duly selected and appointed to the post of State Tax Inspector vide order dated 01.07.2022, pursuant to the Limited Departmental Competitive Examination and have continuously discharged their duties on the said post for more than four years without any complaint regarding their conduct or performance. It is further submitted that the petitioners have successfully completed the prescribed departmental examinations and that their selection and appointment had already been subjected to W.P.(S) No. 2021/2023 and connected matters, which were dismissed by this Court vide order dated 01.04.2026. Learned counsel further submits that, after completion of the prescribed probation period, the petitioners approached this Court in W.P.(S) No. 5490/2026 seeking confirmation in service, which was disposed of on 21.07.2026 with a direction to the respondents to consider and decide their representation by passing a reasoned and speaking order in accordance with the applicable Rules. Pursuant thereto, the petitioners submitted their representation on 06.08.2026; however, instead of deciding their claim for confirmation, vide the impugned order dated 11.09.2026, cancelled the entire

recruitment process and the consequential appointment order dated 01.07.2022, thereby directing their reversion to their erstwhile posts. It is contended that the impugned order has been passed in gross violation of the principles of natural justice, as the petitioners were neither issued any show-cause notice nor supplied with the enquiry report or the material relied upon by the authorities, nor afforded any opportunity to explain their position before an adverse decision carrying serious civil consequences was taken. Learned counsel further submits that the respondent authorities have failed to appreciate that the petitioners have rendered more than four years of service, undergone the requisite training, and successfully cleared the prescribed departmental examinations, while no allegation of fraud or any individual misconduct in securing their appointments has been attributed to them. In such circumstances, the cancellation of their appointments after such a prolonged period, without establishing any specific wrongdoing on their part and without affording them an opportunity of hearing, is arbitrary, unjustified, and unsustainable in law. They would submit that in the earlier Writ Petitions filed by the unsuccessful candidates, the State Govt. supported the case of the petitioners herein by stating that the entire examination process has been conducted in a fair and transparent manner and no illegality committed and even in the Writ Appeal also, the same stands was taken. Thus, at this

juncture, they cannot be permitted to take a different plea. According to the petitioner, while considering the cases of the respective petitioners, in addition to the examination process, the authorities have also considered the annual confidential reports of, which were recorded by the different reporting authorites and hence it cannot be said that by giving undue advantage, the petitioners were appointed on the post of State Tax Inspector.

10. To buttress their contentions, learned counsels for the petitioners placed reliance upon the judgment of the Supreme Court as also this Court in the matters of :

- *Vikas Pratap Singh And Others Vs. State of Chhattisgarh & others connected matters (2013) 14 SCC 494,*
- *Nisha Devi Vs. State of Himachal Pradesh And Others (2014) 16 SCC 392,*
- *State of West Bengal Vs. Baishakhi Bhattacharyya (Chatterjee) And Ors (2025) 11 SCC 126*
- *Pawan Kumar Tiwary And Ors Vs. Jharkhand State Electricity Board (Now Jharkhand Urja Vikas Nigam Limited) And Ors (2025) INSC 1000*
- *Gaurav Mehla & Ors Vs. State of Haryana & Ors (2026) INSC 641*

- *Airport Authority of India & Ors vs. Sham Krishna B & Ors (2026) INSC 69.*
- *Krishna Kumar Daharia Vs. State of Chhattisgarh & Ors in WA No.448/2017 & other connected matters,*
- *Shyam Kunwar & Ors Vs. State of Chhattisgarh & Ors in WA No.395/2023 & other connected matters;*
- *Surendra Kumar Kaushik & Ors Vs. Union of India & Ors in WPS No.1692/2020.*

11. (Aa) *Per contra,* Mr. Gary Mukhopadhyay, learned Additional Advocate General with Mr. Vivek Verma and Mr. Suyashdhar Badgaiyan, learned Government Advocates opposed the aforesaid submissions made by learned counsel for the petitioners. He would submit that subsequent to the declaration of the results and issuance of appointment orders, numerous complaints were received by the respondent authorities alleging irregularities in the selection process, including lapses in the conduct of the Selection Committee and other procedural infirmities in the recruitment process. In view of the seriousness of the allegations and the gravity of the alleged illegalities and irregularities, the department constituted a five-member Enquiry Committee to conduct a detailed investigation into the matter. The said Committee, after conducting an extensive enquiry, including recording the statements of the complainants and examining the relevant records pertaining to the examination,

submitted its comprehensive report dated 03.07.2026 before the Commissioner, State Tax, Commercial Tax Department, Chhattisgarh, identifying several serious and apparent irregularities in the recruitment process. Accordingly, upon consideration of the findings recorded in the enquiry report, the respondent authorities passed the impugned order dated 11.09.2026, whereby the examination conducted for recruitment of employees from the Clerical Cadre to the post of Commercial (State) Tax Inspector was cancelled, along with the consequential appointment orders issued to the selected candidates.

(Ab) Learned counsel submits that the impugned decision was not taken arbitrarily or merely on the basis of complaints received after the declaration of the results. Rather, the decision was preceded by a detailed fact-finding exercise undertaken by a duly constituted five-member Enquiry Committee, which culminated in the submission of its report dated 03.07.2026. The impugned order was founded upon the findings of the enquiry conducted into the alleged irregularities and was issued in the interest of maintaining the sanctity, fairness, and transparency of the recruitment process. Learned counsel for the respondents placed reliance upon the judgment of the Supreme Court in ***State of Assam & Others v. Arabinda Rabha & Others***, reported in **(2025) 7 SCC 705,** wherein the Supreme Court considered the scope of judicial review over a decision taken by

the State Government to cancel a selection list on account of identified illegalities and irregularities in the recruitment process.

12. I have heard learned counsel for the parties, perused the pleadings and the enquiry reports dated 03/07/2026.

***Analysis:***

13. From the submissions advanced by learned counsel for the parties and the material available on record, it emerges that the petitioners, who were initially appointed to the post of Assistant Grade-III (clerical cadre) in the Commercial Tax Department, participated in the Limited Departmental Competitive Examination conducted for appointment to the post of State Tax Inspector and were declared successful. Consequent thereto, appointment orders were issued in their favour, and they joined their respective posts. It is the specific case of the petitioners that, after successfully completing the prescribed departmental examinations and probationary period, some petitioners were confirmed in service and some petitioners are still not confirmed; and continued to discharge their duties as State Tax Inspectors. According to them, in view of their selection, appointment, confirmation and continued service, the respondent authorities could not have cancelled their appointments and directed their reversion to their substantive posts without affording them an opportunity of hearing.

14. On the other hand, the respondent authorities have justified the impugned action on the ground that, after declaration of the results and issuance of appointment orders, several complaints alleging serious irregularities in the selection process were received. In view of the nature of the allegations, a five-member Enquiry Committee was constituted, which conducted an enquiry, examined the relevant records and recorded the statements of the complainants. The Committee thereafter submitted its report dated 03.07.2026 before the Commissioner, State Tax, Commercial Tax Department, Chhattisgarh, identifying serious irregularities in the recruitment process. The impugned order dated 11.09.2026 was thereafter passed on consideration of the findings recorded in the said report.

15. Upon perusal of enquiry report dated 03/07/2026 of the Limited Departmental Examination of the year 2021, it was found that the examination process exhibited serious procedural irregularities. The answer booklets were brought from the examination centre sealed but uncoded, and the seals were opened for coding before evaluation, contrary to the prescribed procedure. The coding failed to conceal candidates' names and roll numbers. The coding should have been carried out at the examination centre immediately after the conclusion of the examination, following which the answer booklets should have been sealed. However, if the answer booklets had been brought from the examination centre in a sealed condition, the seals

must have been opened to carry out the coding. Such a procedure is not in conformity with the established standards of any examination system. Thus, the procedure for the custody and handling of the answer booklets was defective, making it possible for the answer booklets to be replaced easily. Furthermore, the answer booklets were of an extremely ordinary nature, were readily available in the open market, and were not suitable for use in an examination.

16. The findings of the Committee exposed an unauthorized re-evaluation process involving the fraudulent manual alteration of marks in the answer sheets. Immediately before the declaration of the final results, an illegal re-evaluation of 22 answer sheets was conducted by members of the Selection Committee themselves, without the involvement of independent examiners. During this process, physical evidence of tampering with marks was discovered, wherein the original marks had been struck out and replaced with higher marks manually using a red pen. the Committee ultimately found that the appointments had been made in flagrant violation of the statutory reservation roster and constitutionally mandated reservation quotas. The Selection Committee failed to allocate 30 available vacancies in accordance with the prescribed reservation quotas for Scheduled Castes (SC), Scheduled Tribes (ST), and Other Backward Classes (OBC). These violations constitute serious departures from the applicable statutory framework governing

the selection process and undermine the legality and fairness of the appointments made pursuant thereto.

17. Moreover, upon perusal of enquiry report dated 03/07/2026 of the Limited Departmental Examination of the year 2022, it was found in the enquiry report that only the signatures of the invigilators were affixed thereon. The names of the invigilators had not been mentioned, nor had the seal of the examination centre been affixed to the answer sheets. Consequently, there was no evidence to establish that the answers in the said answer sheets had actually been written at Pandit J.N. Pandey Government Multipurpose Higher Secondary School, Raipur, which was stated to be the examination centre. There was also no evidence to establish the identity of the invigilators. In certain answer sheets, it was found that the signatures of different invigilators appeared on the first and last pages. This was an unusual circumstance. After the examination had been conducted at the examination centre, the answer sheets ought to have been coded and sealed; however, neither the note sheets nor the official files contained any evidence to establish that the answer sheets had been coded and sealed at the examination centre.

18. In the said report, as per the statement of the Centre Superintendent, the sealed envelopes containing the question papers received from the Department were opened in the control room, and the question papers were distributed by the

officers deputed by the Department in accordance with the seating arrangement. The Department maintained the relevant record thereof. Only the prescribed number of question papers were supplied to the examination centre. With regard to the maintenance of records concerning the answer sheets, it was stated that the examination centre had not maintained any such records. No information was made available as to whether the Department had maintained any records relating thereto. The officers who evaluated the answer sheets informed the Enquiry Committee that they had been summoned over the telephone for the purpose of evaluating the answer sheets and that no written orders had been issued to them in this regard. Under the rules governing the Limited Departmental Competitive Examination, the evaluators were required to be nominated by the Commissioner. However, no evaluator had been nominated by the Commissioner. This was contrary to the provisions of the applicable recruitment rules.

19. It is also apparent from the report that neither the note sheets nor the official records contained any mention of the number of candidates who appeared in the First Paper and the Second Paper. According to the official records produced before the Enquiry Committee, 22 answer sheets in the First Paper and 15 answer sheets in the Second Paper had been re-evaluated. The scheme of examination prescribed under Schedule IV contained no provision for re-evaluation. Further, the note sheets prepared

by the Selection Committee did not contain any reference to the circumstances necessitating re-evaluation, the criteria or grounds for re-evaluation, the orders appointing evaluators for re-evaluation, or the approval granted for undertaking such re-evaluation. The answer sheets were re-evaluated before the publication of the selection list, which was not in accordance with law. The answer sheets consisted of 24 pages of ordinary paper. The candidates had not signed the answer sheets. Further, since the pages were neither numbered nor bound together and consisted of separate sheets, they could easily be detached from the sheets containing the candidates' particulars and marks obtained by them. The total number of answer sheets used and remaining were 1,497, whereas the number of answer sheets purchased were only 1,300. Thus, there was a difference of 197 answer sheets. The use of answer sheets in excess of the number purchased, without maintaining proper accounts and without obtaining the approval of the competent authority, vitiated the examination conducted. The accounts relating to the answer sheets had not been maintained at the examination centre, nor was any record found to indicate that such accounts had been maintained elsewhere.

20. It is further evident from the said enquiry report that for the purpose of preparing the question papers for the Limited Departmental Competitive Examination, question papers and model answers had been obtained separately from different

officers. The final question papers and model answers were thereafter prepared on the basis of the question papers and model answers received from those officers. Consequently, the final question papers could not be matched verbatim with any single consolidated source book. However, the answers written by certain candidates in their answer sheets were found to correspond exactly, word to word, with the model answers. According to the Enquiry Committee, this established that the said candidates had received the model answers before the examination.

21. With regard to contention raised by Mr. N. Naha Roy, learned counsel for the petitioners that the case of present petitioners is similar to the decision rendered by the Supreme Court in the matters of **Pawan Kumar Tiwari** (supra) and the decision rendered by the Supreme Court in **Baishakhi Bhattacharyya** (supra), is concerned, the same will not be applicable in these petitions. A bare perusal of both the decisions rendered by the Supreme Court in the case of **Pawan Kumar Tiwari** (supra) and **Baishakhi Bhattacharyya** (supra), it appears that in the case of **Pawan Kumar Tiwari** (supra), the candidate therein fulfilled the eligibility condition and were appointed through a transparent internal selection process and were within the sanctioned cadre strength and also were not found guilty of any misconduct or fraud, whereas, in the cases at hand, the internal recruitment process itself is in question and there is a categorical finding with

regard to the malpractices in the examination and hence, the observation made by the Supreme Court in the **Baishakhi Bhattacharyya** (supra) will be squarely applicable in the cases at hand.

22. It is worthwhile to mention here that the Government was well within its right to cancel the process, for, serious irregularities had crept in, tainting the process and in such circumstances, the cancellation of the process cannot be faulted merely on the ground that the irregularities were curable.

23. In the cases at hand, the Government had taken a decision to cancel the appointment on the post of State Tax Inspector pursuance to the advertisements issued in the year 2021 and 2022. In this regard, it is noteworthy to mention here that in the decision making, a possible three options were available to the Government, being - (i) allow the process to be taken to its logical conclusion, without being unduly bothered by the illegalities/irregularities detected and referred to by the Enquiry Committee; (ii) cancel the entire process and start it a new; and (iii) separate the grain from the chaff and to proceed with the former and complete the process. No doubt, the Government could have set right the process by preferring the third option. However, once the Government arrived at the decision considering the illegalities/irregularities detected by the Enquiry Committee that the process ought to be started afresh and preferred the second option to the first and third options, thereby

cancelling the previous process, this Court is required to see that the proportionality test to adjudge whether the perfect balance was struck by preferring that option out of the other available options. In the cases at hand, more than 500 candidates appeared in the examination conducted in 2021 and 2022 and hence, at this juncture, it cannot be possible to segregate the wrongdoers and even in that process, the innocent candidates may suffer adversely.

24. A bare perusal of the material available on record, it is manifest that no person of reasonable prudence would be left in doubt that the process had a coat of discernible taint suggesting impropriety and bias, if not corruption; and applying the test of proportionality, the decision taken by the Government of cancelling the process initiated by the earlier cannot be said to be so disproportionate and incommensurate with the illegalities/ irregularities detected that interference could have been said to be legitimately warranted.

25. Having considered the rival submissions advanced on behalf of the parties and upon perusal of the enquiry reports, this Court finds that the decision of the respondent authorities to cancel the recruitment examination was preceded by a detailed enquiry conducted by a duly constituted five-member Enquiry Committee. The said Committee, after examining the relevant records and recording the statements of the complainants,

submitted its reports, identifying 'n' number of serious irregularities in the recruitment process.

26. The task of the petitioners to succeed in these petitions under Article 226 of the Constitution of India gets more difficult and complicated when considered keeping in mind the nature of allegations and the findings of the enquiry report wherein the five members enquiry committee has found large scale illegalities and irregularities in conduct of examination, award of marks and preparation of result. The magnitude and the illegalities are all pervasive and have spuriated the sanctity of the selection process as a whole.

27. The Supreme court in **Inderpreet Singh Kahlon and Others Vs. State of Punjab and Others** reported in **(2006) 11 SCC 356** held thus:

> "40. We at the outset would furthermore notice that having regard to the submissions made before us by Mr Dwivedi and Mr Rao that the services of the appellants before us were terminated not in terms of the rules but in view of the commission of illegality in the selection process involved, we need not consider the applicability of the relevant provisions of the statutes as also the effect of the provisions of Article 311 of the Constitution of India. An appointment made in violation of Articles 14 and 16 of the Constitution of India would be void. It would be a nullity. [See Secy., State of Karnataka v. Umadevi (3).] But before such a finding can be arrived at, the appointing authority must take into consideration the

foundational facts. Only when such foundational facts are established, the legal principles can be applied.

41. If the services of the appointees who had put in few years of service were terminated, compliance with three principles at the hands of the State was imperative viz. (1) to establish satisfaction in regard to the sufficiency of the materials collected so as to enable the State to arrive at its satisfaction that the selection process was tainted; (2) to determine the question that the illegalities committed go to the root of the matter which vitiate the entire selection process. Such satisfaction as also the sufficiency of materials were required to be gathered by reason of a thorough investigation in a fair and transparent manner; (3) whether the sufficient material present enabled the State to arrive at a satisfaction that the officers in majority have been found to be part of the fraudulent purpose or the system itself was corrupt.

28. In **Krishan Yadav and Another v. State of Haryana and Others** reported in **(1994) 4 SCC 165**, the Supreme Court held thus :,

> “20. In the above circumstances, what are we to do? The only proper course open to us is to set aside the entire selection. The plea was made that innocent candidates should not be penalised for the misdeeds of others. We are unable to accept this argument. When the entire selection is stinking, conceived in fraud and delivered in deceit, individual innocence has no place as "fraud unravels everything". To put it in other words, the

entire selection is arbitrary. It is that which is faulted and not the individual candidates. Accordingly we hereby set aside the selection of Taxation Inspectors."

29. The Supreme Court in **The Bihar School Examination Board v. Subhas Chandra Sinha and Others** reported in **1970 (1) SCC 648**, held thus:

> "15. We are satisfied that no principle of natural justice was violated in this case. The Board through its Chairman and later itself reached the right conclusion that the examinations at this Centre had been vitiated by practising unfair means on a mass scale and the Board had every right to cancel the examination and order that a fresh examination be held. There was no need to give the examinees an opportunity of contesting this conclusion because the evidence in the case was perfectly plain and transparent. We therefore set aside the order of the High Court and ordered dismissal of the writ petition but made no order as to costs."

30. In **Union of India and Others v. O. Chakradhar** reported in **(2002) 3 SCC 146**, the Supreme Court held thus:

> "8. In our view the nature and the extent of illegalities and irregularities committed in conducting a selection will have to be scrutinized in each case so as to come to a conclusion about future course of action to be adopted in the matter. <u>If the mischief played is so widespread and all-pervasive, affecting the result, so as to make it difficult to pick out the persons who have</u>

> been unlawfully benefited or wrongfully deprived of their selection, in such cases it will neither be possible nor necessary to issue individual show-cause notices to each selectee. The only way out would be to cancel the whole selection. Motive behind the irregularities committed also has its relevance."
>
> (Emphasis supplied)

31. In the facts and circumstances of the present cases, this Court finds no sufficient ground to interfere with the impugned order dated 11.09.2026, whereby the recruitment examination conducted for promotion of employees from the Clerical Cadre to the post of State Tax Inspector, along with the consequential appointment orders, was cancelled. The decision, having been taken upon consideration of the findings recorded in the enquiry report, cannot be set aside merely on the ground that the irregularities might have been capable of rectification, particularly when the competent authorities considered the irregularities serious enough to warrant cancellation of the entire process. Consequently, this Court finds no merit in all these writ petitions.

32. As an upshot, all the writ petitions, *sans substratum*, are liable to be and are hereby dismissed, leaving the parties to bear their own cost(s).

33. It is however made clear since cancellation of the recruitment process may adversely affect the service prospects of the

eligible candidates, the respondent authorities are directed to initiate a fresh recruitment process, in accordance with law and as per the applicable rules, and conclude the same expeditiously, without any unnecessary delay.

34. It is further made clear that the fresh recruitment process shall be conducted in a fair, transparent, and impartial manner, ensuring strict compliance with the applicable rules and procedures.

SD/-

**(Bibhu Datta Guru)**
**Judge**

Gowri/
Amardeep