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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 3673 of 2026

and W.M.P.No.4068 of 2026

S.Kavitha

..Petitioner(s)

Vs

1. State of Tamil Nadu,
   Rep. by the Secretary to Government,
   Commercial Tax Department,
   Secretariat, Fort St.George,
   Chennai-600 009.

2. The Commissioner (Commercial Tax),
   Commercial Tax Office,
   4th Floor, Ezhilagam,
   Chepauk,
   Chennai-600 005.

3. Joint Commissioner (Commercial Tax),
   Commercial Tax Complex, Pitchards Road,
   Asthampatti, Salem -636 007.

4. Deputy Commissioner (Commercial Tax),
   Commercial Tax Complex, Pitchards Road,
   Asthampatti, Salem -636 007.

5. Assistant Commissioner (Commercial Tax)
   Commercial Tax Complex, Pitchards Road,
   Asthampatti, Salem -636 007.

..Respondent(s)

Prayer: This writ petition has been filed under Article 226 of the Constitution of

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India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the 5th Respondent relating to the impugned order in Na.Ka. No.560/2022/A2 dated 04.09.2025 and quash the same.

For Petitioner(s) : Mr.P.Solomon Francis

For Respondent(s) : Ms.P.Selvi, GA

ORDER

This writ petition is filed to call for the records of the 5th Respondent relating to the impugned order in Na.Ka. No.560/2022/A2 dated 04.09.2025 and quash the same.

2. The case of the petitioner is that the she is a post graduate in Computer Science and her father was worked as an Office Assistant with the respondents and died in harness on 09.11.2015, leaving behind the petitioner and seven others as his legal heirs. Therefore, she made an application for suitable appointment on compassionate ground before the third respondent. However, her application was rejected by the fifth respondent vide order dated 04.09.2025, citing the reason that one of her brothers Viz., Sakthivel was appointed as VAO in the year 2012. Hence, she is not entitled to employment on compassionate grounds. Challenging the said rejection order, the petitioner has come forward with the present writ petition.

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3. Learned counsel for the petitioner would submit that, prior to the petitioner's application, one of her brothers made application on 04.05.2018 seeking appointment on compassionate grounds, which was rejected on 31.07.2018 on the ground that the petitioner's brother was over aged i.e., crossed the age of 35 years. Thereby, the petitioner made an application on 28.09.2018, which was also rejected on 04.09.2025, that too after a lapse of seven years, which is not sustainable one.

4. Learned counsel for the petitioner would further submit that at the time of her father’s demise, the petitioner was not married and dependent of her father. Hence, as dependent of deceased, the petitioner is entitled to make application for compassionate appointment and subsequent marriage will not deprive the petitioner to get appointment on compassionate ground. Accordingly, she prays for allowing of this writ petition.

5. To substantiate the claim, learned counsel for the petitioner laid upon the decisions of the Division Bench of this Court and the same reads as follows:

(i) The case of Director of School Education, D.P.I.Campus, Chennai and another Vs., Chitralekha, reported in (2016) 3 MLJ 63

(ii) The case of P.Saranya Vs., The Secretary to Government, Revenue Department, Fort St.George, Chennai -9 in W.A.No.3670 of 2024 dated 09.12.2024

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(iii) The case of The Superintendent of Police, Security branch, Chennai -28., Vs., I.Shiny in W.A(MD)No.243 of 2024 dated 20.06.2025.

6. Learned Government Advocate appearing for the respondents would submit that the petitioner's father died in the year 2015, leaving the petitioner and seven other legal heirs. However, one of the legal heirs of the deceased servant is a Government employee and apart from that, one of the petitioner's brothers made application for claiming compassionate appointment on 04.05.2018 and the same was rejected on 31.05.2018. Hence, the petitioner is not entitled to appointment on compassionate ground. Accordingly, he prays for dismissal of this writ petition.

7. Heard the learned counsel on either side and perused the materials available on record.

8. The petitioner has made an application for suitable employment under compassionate ground, since her father died in harness in the year 2015. However, her application was rejected on 04.09.2025 citing the reasons that one of her brothers viz., Sakthivel was appointed as VAO in the year 2012 i.e., prior to their father’s demise and petitioner’s another brother viz., Balasubramaniyan also made an application dated 04.05.2018, seeking appointment under compassionate ground, but the same was rejected vide order dated 31.07.2018

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on the ground that he was over aged i.e., crossed the age of 35 years. It is pertinent to note that without challenging the order of rejection dated 31.07.2018, the petitioner has filed application for compassionate ground appointment in the year 2018. Moreover, she suppressed the fact that she was a married women, performed a marriage with one T.Gopi Prakash on 27.03.2017, at the time of making application, which was also not reflected in the affidavit. Hence, it is clear and evident that deliberately, the petitioner has suppressed the marriage, since the married daughter is not entitled to seek any appointment on compassionate grounds. In this regard, the Government has also issued G.O.Ms.No.18 dated 23.01.2020, in and by which, the Government has categorically held that the married daughter is not entitled to be considered for appointment on compassionate grounds. It is also to be noted that as per Rule position also, since the petitioner is a married daughter, the case could not be considered.

In view of the above, no grounds are made out to interfere with the impugned order of the respondents. Accordingly, the writ petition is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

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Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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M.DHANDAPANI, J.

VM

To:

1. The Secretary to Government,
   Commercial Tax Department,
   Secretariat, Fort St. George,
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