IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 17.02.2026
Coram

The Honourable **Mr.Justice Hemant Chandangoudar**

W.P.No.30759 of 2017

A.Jannathul Firdouse .. Petitioner

Vs.

1 The Additional Chief Secretary to Government
Commercial Taxes and Registration Department,
Fort St. George, Chennai-9.

2 The Additional Chief Secretary/
Commissioner Commercial Taxes,
Chepauk Chennai-05. ...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the 2nd respondent in connection with the impugned order passed by him in Proc. No.CD1/17238/2015 dated 09.02.2017 and confirmed by the 1st respondent in G.O.(D) No.371 (Commercial Taxes and Registration (E1) Department) dated 04.10.2017 and to quash the same

For Petitioner : Mr.S.Sivakumar
For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

The petitioner has challenged the order dated 09.02.2017 in Proceedings No.CD1/17238/2015 issued by the second respondent.

2. By the said order, the petitioner was imposed with the punishment of stoppage of increment without cumulative effect for the proved charges.

3. The facts of the case, in brief, are as follows:

i) The petitioner, while serving as Assistant Commissioner (Commercial Taxes), Sriperumbudur Assessment Circle, was issued a show cause notice dated 17.07.2015 under Rule 17(a) of the Tamil Nadu Civil Services (Discipline and Appeals) Rules (hereinafter referred to as “the Rules”), stating that during the period from 01.09.2014 till the date of issuance of the notice, she failed to give effect to the order passed by this Court in W.P. Nos.5471 to 5476 of 2014 dated 10.03.2014 filed by an assessee of the said assessment circle, and therefore she was held responsible for the lapse.

ii) The petitioner submitted her explanation to the said show cause notice on 04.08.2015.

iii) The second respondent, not being satisfied with the explanation offered by the petitioner, passed the impugned order dated 09.02.2017 imposing the punishment. Challenging the said order, the present Writ Petition has been filed.

4. The learned counsel appearing for the petitioner submitted that the petitioner had taken charge as Assistant Commissioner (Commercial Taxes) in the said Assessment Circle only on 01.09.2014. After assuming charge, she issued a show cause notice to the assessee on 13.05.2015 calling for their reply/objections. The assessee sought time to respond and ultimately the assessment order was passed on 27.07.2015. Therefore, according to the learned counsel, there was no lapse on the part of the petitioner in complying with the direction issued by this Court in W.P. Nos.5471 to 5476 of 2014 dated 10.03.2014.

4.1 The learned counsel for the petitioner further contended that as per the guidelines issued by the respondents dated 22.12.1987, enquiry for imposing a minor penalty should be completed within a period of 92 days. However, in the present case, the impugned order was passed after a lapse of one year and eight months from the date of issuance of the show cause notice dated 17.07.2015. Hence, it was submitted that the impugned order stands vitiated.

5. In reply, the learned Government Advocate appearing for the respondents submitted that the petitioner had taken charge on 01.09.2014 but issued the show cause notice to the assessee only on 13.05.2015, i.e., after a lapse of eight months, and such delay in complying with the direction issued by this Court amounts to dereliction of duty. It was further submitted that the charges were proved based on cogent reasons and therefore the impugned order was passed. In the absence of arbitrariness, illegality or perversity, the said order does not warrant interference by this Court.

6. The submissions made by the learned counsel appearing for the parties have been duly considered. This Court has also perused the materials placed on record.

7. This Court, in W.P. Nos.5471 to 5476 of 2014 dated 10.03.2014 filed by an assessee of the Sriperumbudur Assessment Circle, directed the

respondent therein, namely the Assistant Commissioner (Commercial Taxes), to pass assessment orders. It is relevant to note that at the relevant point of time the petitioner was not in charge of the said Assessment Circle and one Mr. Muthu was functioning as the Assessing Officer of the Sriperumbudur Assessment Circle till 31.08.2014.

8. It is also pertinent to note that in the order dated 10.03.2014 this Court had not prescribed any specific time limit for completion of the assessment and passing of assessment orders. Therefore, the predecessor of the petitioner did not take steps to implement the direction issued by this Court in the aforesaid writ petitions. After the transfer of the said officer, the petitioner took charge as Assistant Commissioner (Commercial Taxes) for the said Assessment Circle on 01.09.2014. Thereafter, in compliance with the direction issued by this Court, the petitioner issued a show cause notice to the assessee on 13.05.2015. The assessee sought two months' time to respond to the said notice and, based on the reply submitted by the assessee, the petitioner passed the final assessment order on 27.07.2015. In the meantime, the petitioner was issued with a show cause notice under Rule 17(a) of the Tamil Nadu Civil Services (Discipline and Appeals) Rules on 17.07.2015. The petitioner submitted her explanation on 04.08.2015

explaining the reasons for the delay in initiating action pursuant to the order passed by this Court in W.P. Nos.5471 to 5476 of 2014 dated 10.03.2014.

9. It is seen that though the show cause notice was issued on 17.07.2015 and the petitioner submitted her reply on 04.08.2015, the impugned order was passed only on 09.02.2017, after a lapse of one year and eight months. The reason for such inordinate delay has not been satisfactorily explained by the respondents. Further, this Court had not prescribed any time limit for implementation of the order passed in W.P. Nos.5471 to 5476 of 2014 dated 10.03.2014. In the absence of such a time limit, it cannot be stated that there was a lapse on the part of the petitioner in complying with the direction issued by this Court.

10. Apart from the above, as per the guidelines issued by the respondents dated 22.12.1987 for initiating proceedings under Rule 17(a) of the Tamil Nadu Civil Services (Discipline and Appeals) Rules, the enquiry for imposing a minor penalty should be completed within a period of 92 days. Though it is settled law that such guidelines are only directory and not mandatory, considering the fact that in the present case the impugned order was passed after a lapse of one year and eight months from the date of issuance of the show cause notice dated 17.07.2015, this Court is of the view

that the impugned order stands vitiated and is legally unsustainable.

11. Accordingly, the impugned order dated 09.02.2017 passed by the second respondent is hereby quashed. the writ petition stands allowed. No costs. Consequently, the connected Miscellaneous Petition is closed.

17.02.2026

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Index : yes/no
Neutral Citation : yes/no

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Hemant Chandangoudar, J.

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