IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-02-2026

CORAM

THE HON'BLE MR JUSTICE R. SURESH KUMAR
&
THE HON'BLE MR.JUSTICE SHAMIM AHMED

WA No. 3584 of 2025
&
CMP NO. 29500 OF 2025

S.Sivakumari
Assistant Commissioner (State Taxes) (Under Suspension) Vellore (South), Assistant Circle, Vellore Division, Commercial Taxes Department, Vellore.

..Appellant(s)

Vs

1. The State of Tamil Nadu
   Represented by the Secretary to Government, Commercial Taxes and Registration, (E) Department, Secretariat, Chennai-09.
2. The Principal Secretary/Commissioner for Commercial Taxes
   Chepauk, Chennai-05.

..Respondent(s)

Prayer: Writ Appeal filed under Clause 15 of the Letters Patent to set aside the order dated 07.04.2025 in W.P.No.30913 of 2024 passed by the learned Single Judge.

For Appellant(s): G.Mutharasu

For Respondent(s): Mr.C.Harsharaj,
Additional Government Pleader

JUDGMENT

(Judgment of the Court was delivered by R.Suresh Kumar J.)

This Intra Court Appeal has been directed against the order passed by the Writ Court dated 07.04.2025 made in W.P.No.30913 of 2024.

2. Infact, the impugned order was a common order, where, apart from the said Writ Petition, other two Writ Petitions also were disposed. As the issue raised in this writ Petition is one and the same, where, the suspension or a prolonged suspension faced by the employees since had been questioned, all those cases were heard together and disposed of by the said common order dated 07.04.2025, as against which, in so far as W.P.No.30913 of 2024 alone, the present Writ Appeal is filed. The facts with regard to the said case alone is dealt with herein for the disposal of this Writ Appeal.

3. The Writ Petitioner was working as an Assistant Commissioner, (State

Taxes), Commercial Taxes Department, against whom, since there has been a Disciplinary Proceedings initiated, she was placed under suspension by order dated 03.10.2023 made in GO(D).No.304 issued by the 1st respondent i.e., Principal Secretary, Commissioner of Commercial Taxes, State of Tamil Nadu, Chennai.

4. Against the said suspension order, since it has been made in the year 2023, as nothing had been moved and no charge memo has been filed, on that ground of prolonged suspension, she had moved the said Writ Petition challenging the said suspension order.

5. While deciding the said Writ Petition along with the similar Writ Petitions, the learned Writ Court has given a finding that the delinquents since will have a direct opportunity to tamper with the evidence, particularly taking into consideration the fact that now it is known that they have dealt with exporters who are fake and fraudulent and therefore to cover the tracks, there is possibility they would tamper with the available records, therefore, revocation of suspension should not be permitted, cannot be permitted and must not be permitted, was the view taken by the learned Judge, thereby, the challenge made against the suspension order before the Writ Court has failed.

6. However, during the pendency of this Writ Appeal, on 09.12.2025, a charge memo has been served on the Appellant/Writ Petitioner, who, on receipt of the same is yet to file the reply.

7. In this context, learned counsel appearing for the Appellant/Writ Petitioner though submitted that in a similarly placed case, even though there has been a charge memo, nevertheless the suspension had been revoked and the delinquent therein, namely, one Viswanathan has been reinstated, therefore, the same treatment to be meted out to the present Writ Petitioner / Appellant also.

8. We are not impressed with the said submission made by the learned counsel appearing for the Appellant for the reason that in so far as this case is concerned, the finding given by the Writ Court that as of now the suspension cannot be revoked, as the incumbents, i.e., the delinquents will have a direct opportunity to tamper the evidence particularly taking into consideration of the fact that they have dealt with the exporters who are fake and fraudulent.

9. When that being the position, the suspension cannot be revoked pending disciplinary proceedings, wherein, charge memo has already been

framed.

10. The learned Addl. Government Pleader appearing for the respondents would submit that if a time frame is stipulated by this Court, within which, if the appellant/delinquent would give her full cooperation to complete the enquiry, the entire Disciplinary Proceedings will be over within the said time limit to be stipulated by this Court and therefore, depending upon the outcome of the disciplinary proceedings, the fate of the suspension order which was impugned before the Writ Court can be decided accordingly.

11. In this context, though the two months time has been sought for already by the Writ Petitioner /Appellant to reply to the charge memo, for which, a show cause notice has already been given, so far it seems that no reply has been given.

12. When that being the position, having regard to the said submission made by the learned Addl. Govt. Pleader appearing for the respondents/State, where the respondents/State is ready and willing to complete the enquiry within a time to be stipulated by this Court, We are inclined to pass the following order taking into account of the long pending suspension faced by the Writ Petitioner/Appellant from 03.10.2023.

13. There shall be a direction to the Writ Peetitioner/Appellant to give reply to the Show Cause Notice issued along with the copy of the charge memo which has already been admittedly served on the appellant/petitioner within a period of two weeks from the date of receipt of a copy of this order.

14. While dictating this order, it is brought to Our notice by Mr.S.Mutharasu, learned counsel appearing for the Appellant that reply to the Show Cause Notice has been sent on 21.01.2026 and the same has been received and acknowledged by the respondent/employer on 23.01.2026. Therefore, the reply has been received by the respondents.

15. In view of the same, there shall be a direction to the respondent/employer to complete the enquiry as well as the second show cause notice and reply and the entire disciplinary proceedings including the decision with regard to the punishment, if any, in case the charge is proved and also the order to be passed exonerating the Appellant/Writ Petitioner, if the charges are not proved, that is the final order to be passed by the Disciplinary Authority within a period of four months from the date of receipt of copy of this order.

16. Since strict timeline has been prescribed by this Court, the Appellant/Writ Petitioner is directed to give full cooperation for the

Disciplinary Authority as well as the Enquiry officer to complete the Disciplinary Proceedings within the stipulated time.

17. If the employer/Disciplinary Authority is not able to complete the Disciplinary Proceedings within the stipulated time of four months, for which, the delay is not attributable on the appellant/petitioner/delinquent, then, on completion of four months period from the date of receipt of this order, the impugned suspension order before the Writ Court dated 03.10.2023 made in G.O.(D) No.304 issued by the 1st respondent shall stand automatically set aside and the Appellant/Writ Petitioner shall be entitled to get reinstatement forthwith.

18. The Writ Petitioner/Appellant shall not, in any way, take advantage to previous directions and make any attempt to delay the Disciplinary Proceedings even for a single day.

19. It is made clear that in the meanwhile, so long as the petitioner/appellant is under suspension, she is entitled to get the subsistence allowance as per the relevant Rule.

20. With these directions, modifying the order, to the extent indicated above, of the impugned order, this Writ Appeal is ordered accordingly. No costs. Consequently, the connected miscellaneous petition is closed.

[R.S.K.,J.] **[S.S.A.,J.]**

02-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

msr

To

1. The State of Tamil Nadu
   Represented by the Secretary to Government,
   Commercial Taxes and Registration, (E)
   Department, Secretariat, Chennai-09.

2. The Principal Secretary/Commissioner for
   Commercial Taxes
   Chepauk, Chennai-05.

Note: Issue copy on 05.02.2026

R.SURESH KUMAR J.
AND
SHAMIM AHMED J.

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