



Rev.Aplc(MD) No.74 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Date : 05.01.2026

CORAM

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
AND
THE HONOURABLE MRS.JUSTICE R.KALAIMATHI**

Rev.Aplc(MD) No.74 of 2022

in

W.A.(MD)No.1365 of 2011

A.Jawahar Ali

... Petitioner

Vs.

- 1.The Principal Secretary,
Commercial Taxes & Registration Department,
Fort St.George,
Chennai-600 009.**
- 2.The Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai-600 005.**
- 3.B.Devendhiraboopathy,
Joint Commissioner (CT)(Legal),
Office of the Commissioner of Commercial Taxes,
Chepauk,
Chennai-600 005.**
- 4.P.Sitarasu,
Joint Commissioner (CT),
Chennai Central Division,
Greams Road,
Chennai-600 006.**

... Respondents



Rev.Applc(MD) No.74 of 2022

PRAYER: Review Petition filed Order 47 Rule 1 & 2 r/w Section 114 of C.P.C, praying this Court to review the order dated 24.09.2021 passed in W.A.(MD)No.1365 of 2011 and allow the writ appeal as prayed for.

For Petitioner : Mr.Mohammed Imran

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

(Order of the Court was made by **G.R.SWAMINATHAN, J.**)

Heard both sides.

2. The writ petitioner was working as Deputy Commercial Tax Officer. The next promotional post was that of the Assistant Commissioner, Commercial Tax. The petitioner's name was not included in the panel for the said promotion on the ground that he did not pass the account test for the executive officers. Challenging his non-empowerment, the petitioner filed W.P.(MD)No.573 of 2010. It was dismissed vide order dated 14.10.2011. Aggrieved by the same, the petitioner filed W.A.(MD)No.1365 of 2011. The writ appeal was



Rev.Applc(MD) No.74 of 2022

dismissed in the following terms:-

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8.The Special Rule 4 r/w Rule 1-A, of the Annexure to the Tamil Nadu Commercial Taxes Services Rules, prescribes the qualification for the promotion to the post of Assistant Commissioner as follows:

“1-A Recruitment by Transfer from (i)Must have passed -

Tamil Nadu Commercial Taxes (a) The Account Test for
Sub-ordinate Service. Executive Officer

(b) Departmental Test in

Commercial Taxes Acts Parts I, II and III.

(c) Book-keeping.”

9. As on today, the said Rule is not amended and the appellant did not possess the qualification as he has not passed the Account Test for Executive Officers, merely because the appellant has passed the Account Test for Subordinate Officers Part -I and Part – II, which is said to be equivalent to that of pass in the Account Test for Executive Officers, the appellant cannot claim promotion till the said Rule is suitably amended. The learned Single Judge considering the same has rightly dismissed the writ petition. We find no irregularity or infirmity in that order and hence, we find no merit in the appeal and the writ appeal is liable to be dismissed.”

Seeking review of the said order, this review application has been filed.

3. The learned counsel appearing for the review applicant contended that since he had passed the account test for subordinate



Rev.Appl(MD) No.74 of 2022

officers Part-I & Part-II, he must be taken to be eligible for the promotional post.

4. The contention now putforth was earlier argued before the previous Bench also. The previous Bench did not agree. A review application cannot be argued like an appeal in disguise. If the petitioner felt aggrieved, remedy was before the Hon'ble Supreme Court of India. Filing review application is not appropriate. The review application stands dismissed. No costs.

(G.R.S., J.) (R.K.M., J.)
05.01.2026

Index : Yes / No
Internet : Yes / No
NCC : Yes / No
rmi

To

1.The Principal Secretary,
Commercial Taxes & Registration Department,
Fort St.George,
Chennai-600 009.

2.The Commissioner of Commercial Taxes,
Ezhilagam,

4/6



Rev.Applc(MD) No.74 of 2022

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