



W.P(MD)No.29835 of 2023

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 30.01.2026

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P(MD)No.29835 of 2023 and
WMP(MD) Nos.25737 & 25738 of 2023 & 17352 of 2025

1. Jeyaraj.S
2. Paulwin Ebenezer .C
3. Solomon Lenin .R

... Petitioners

Vs

The Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,Chennai.

...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the order passed by the respondent in his proceedings in Proc. No. P2/02-22/10/2023 dated 27.11.2023 and quash the same and direct the respondent to publish the fresh list by complying the direction issued by the Honble Supreme Court in SLP (c) No. 2886/2016 etc., dated 18.04.2023.



W.P(MD)No.29835 of 2023

For Petitioner : Mr.V.Panneer Selvam
For Respondents : Mr.Veera Kathiravan
Additional Advocate General
Assisted by
Mr.C.Venkatesh Kumar
Special Government Pleader

ORDER

The petitioners are working as Commercial Tax officers/State Tax officers. They have filed this writ petition challenging the revision of seniority panel for the post of Deputy Commercial Tax Officers, on the ground that they have not been provided with opportunity to submit their objections.

2.The learned counsel appearing for the petitioners submits that the petitioners are working as Commercial Tax officers, now redesignated as State Tax Officers at Nanguneri Commercial Tax Office, Thuckalai II Circle and Tirunelveli Circle respectively. The Commissioner of Commercial Taxes, Chennai has issued a proceedings in No. P2/02-22/10/2023 dated 27.11.2023, revising the seniority list in the cadre of Deputy Commercial Tax Officers,



W.P(MD)No.29835 of 2023

wherein, they have included the Deputy Commercial Officers from the year 2000, however, excluded the directly recruited Deputy Commercial Tax officers, thereby they have violated the directions issued by the Honourable Supreme Court in SLP(C) No.2886 of 2016, dated 18.04.2023.

3.The learned Additional Advocate General appearing for the respondent submits that the promotion panel has been drawn as per the directions of the Honourable Supreme Court in LP(C) No. 2886 of 2016, dated 18.04.2023. He further submits that these petitioners have been provided with a time limit of 15 days initially for providing their objections and thereafter the time was extended by a further period of 15 days. All the petitioners have now submitted their objections, it would be considered and further call would be taken with regard to the revision of panel within a reasonable time. It is also stated that in view of the interim stay granted by this Court, the entire promotional opportunities have been denied to all the employees in the Department.



W.P(MD)No.29835 of 2023

WEB COPY

4.This Court considered the rival submissions made and also perused the materials placed on record.

5.The petitioners, who are working as Commercial Tax officers/State Tax officers have approached this Court that the seniority panel for the post of Deputy Commercial Tax Officer has been prepared without providing an opportunity to them to submit their objections. Therefore, this Court, while entertaining this writ petition has interfered with the impugned order and also granted an order of interim stay. Now it is reported that all the petitioners have submitted their objections to the Panel and it has to be considered by the respondents and thereafter they would proceed further with the Panel. In the event, if the objections of the petitioners are not considered, the petitioners are at liberty to challenge the same by way of a separate writ petition.



W.P(MD)No.29835 of 2023

WEB COPY

6.Since the grievance of the petitioners has been redressed by providing an opportunity to submit their objections to the Panel, this writ petition is disposed of with the above liberty. No costs. Consequently, connected Miscellaneous petitions are closed.

30.01.2026

Index:Yes
Internet:Yes
vrn

To

The Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai.



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W.P(MD)No.29835 of 2023

B.PUGALENDHI, J.

vrn

Order made in
W.P(MD)No.29835 of 2023 and
WMP(MD) Nos.25737 & 25738 of 2023 & 17352 of 2025

30.01.2026