

THE TAMIL NADU COMMERCIAL TAXES SUBORDINATE SERVICE

1. Constitution:- The service shall consist of the following two categories, namely:-

Category 1 : Deputy Commercial Tax Officers including the Managers in the Office of the Sales Tax Appellate Tribunal and in the Offices of the Assistant Commissioner (Commercial Taxes), Assistant State Representative and Superintendent in the category of Deputy Commercial Tax Officer in the office of the Commissioner of Commercial Taxes.

Category 2 : Assistant Commercial Tax Officer including Superintendent in the Office of the Commercial Tax Officer and Deputy Commercial Tax Officer of an assessment circle and Superintendent in the category of Assistant Commercial Tax Officer in the Office of the Commissioner of Commercial Taxes.

(G.O.Ms. No.144, Commercial Taxes and Religious Endowments Department, dated. 8.2.86)

2. Appointment - (a) Appointment to the categories in the service shall be made as follows:-

Category 1 : Deputy Commercial Tax Officers:

Promotion from Assistant Commercial Tax Officers or recruitment by transfer from among persons who have served as Superintendents or as * Assistant Section Officers with ten years of regular service in that cadre as the case may be, in the Office of the Sales Tax Appellate Tribunal, Madras or in the Commercial Taxes branch of the Office of the Commissioner of Commercial Taxes * or in the Departments of Secretariat coming under one unit.

* (G.O.Ms. No.435, CT & RE Department., dated. 24.10.91, with effect from 17.9.86)
• (G.O.Ms. No.839, CT&RE, Dated. 28.7.83)

Category 2 : Assistant Commercial Tax Officers :

(a) Recruitment by transfer from among the Assistants and Gujarathi – knowing Assistants of the Tamil Nadu Ministerial Service in the Commercial Taxes Department including the Office of the Commissioner of Commercial Taxes, Assistants of the Tamil Nadu Ministerial Service in the office of the Tamil Nadu Sales Tax Appellate Tribunal and * Assistant Section Officers in the Departments of Secretariat coming under one unit and by direct recruitment.

(G.O.Ms. No.1180, CT&RE Department., dated. 30.10.84 with effect from 5.12.84)
*G.O. Ms. No.84, CT & RE Department., dated. 14.2.1990 with effect from 30.11.1984

(b)(i) 33-1/3 percent of the substantive vacancies in the category of Assistant Commercial Tax Officers shall be filled in or reserved to be filled in by direct recruitment.

(ii) The remaining 66-2/3 percent of such substantive vacancies shall be filled in by confirmation of persons recruited by transfer.

(iii) omitted.

Provided that to the extent possible the ten percentage of the substantive vacancies so reserved shall be filled in the ratio of 1:1 between the persons recruited from the Departments of Secretariat and the persons recruited from the Office of the Commissioner of Commercial Taxes and Tamil Nadu Sales Tax Appellate Tribunal combined together and in the cyclical order namely:-

1 st vacancy	- Secretariat Group
2 nd vacancy	- The other Group
3 rd vacancy	- Secretariat Group
4 th vacancy	- The other Group and so on.

Provided that surplus vacancies if any shall be initially transferred from one group to the other and when no candidates are available in both the groups the transfer of the surplus vacancies shall be made to the 90% division pool.

3. List of Approved Candidates:- (a) Appointment of Deputy Commercial Tax Officer by promotion or by transfer and Assistant Commercial Tax Officer by direct recruitment or by transfer shall be made from the lists of approved candidates prepared by the Commissioner of Commercial Taxes or the Tamil Nadu Public Service Commission as the case may be. Subject to availability of vacancies for the year, Commissioner of Commercial Taxes shall prepare lists of approved candidates for appointment to the posts of Deputy Commercial Tax Officer and Assistant Commercial Tax Officer. The lists to be prepared by the Commissioner of Commercial Taxes in respect of each of those two categories of posts shall be -

(i) Lists of approved candidates for appointment by transfer from the members of the Tamil Nadu Secretariat Service, members of the Tamil Nadu Ministerial Service employed in the Commercial Taxes Branch – Office of the Commissioner of Commercial Taxes or the Tamil Nadu Sales Tax Appellate Tribunal. For the purpose of these lists, the claims of all the persons in the concerned category shall be scrutinized as one unit: and

(ii) List of approved candidates other than those approved for recruitment by transfer from the members of the Tamil Nadu Secretariat Service, Commercial Taxes Branch Office of the Commissioner of Commercial Taxes and the Tamil Nadu Sales Tax Appellate Tribunal.

*(iii) These lists shall be prepared by the Commissioner of Commercial Taxes for the State as a whole in the respect of each category. He shall then arrange the names of the persons in the following order:-

(1) First, the members of the Tamil Nadu Secretariat Service and/or members of the Tamil Nadu Ministerial Service employed in the Office of the Commissioner of Commercial Taxes and/or in the Sales Tax Appellate Tribunal included in the list drawn under clause (i) of sub-rule (1) of rule 3 and in the order of the preference decided by him.

(2) Next, other candidates included in the list drawn under clause (ii) of sub-rule (a) of rule 3 in the order of preference decided by him.

* b) Omitted.

* (G.O. Ms. No.501, CT&RE., Dt. 11.6.85, with effect from 1.3.82)

(c) (i) Proposals for inclusion of names in the lists of approved candidates for the post of Assistant Commercial Tax Officers and Deputy Commercial Tax Officers shall be sent to the Commissioner of Commercial Taxes by the Deputy Commissioners of Commercial Taxes, the Commercial Taxes and Religious Endowments Department of the Secretariat and the Chairman, Tamil Nadu Sales Tax Appellate Tribunal, Madras. Candidates, who possess the respective qualifications specified in Column (3) of the Annexure for appointment as Deputy Commercial Tax Officers and Assistant Commercial Tax Officers on the 1st March of the year in which the report to the Commissioner of Commercial Taxes about their fitness for such inclusion becomes due are alone eligible for inclusion in the list. The Commissioner of Commercial Taxes shall scrutinize the proposals and prepare separate lists as laid down in sub-rule (a). When preparing the lists, the Commissioner of Commercial Taxes shall arrange the names approved by him for appointment as Deputy Commercial Tax Officers or Assistant Commercial Tax Officers, as the case may be, in the order of preference decided by him which shall be based on merits and ability, seniority being considered only where merits and ability are approximately equal. The lists of Assistant Commercial Tax Officers so prepared shall be published in the Office Notice Board of the office of the Commissioner of Commercial Taxes on the same or very next day of the order and immediately thereafter in the Office of the Deputy Commissioners (Commercial Taxes). The lists of Deputy Commercial Tax Officers shall be published in the Tamil Nadu Government Gazette. The list should be communicated to all persons concerned that is to those in the list as well as all persons senior to the junior most person included in the list whose names have not been included in the list, by Registered post.

(ii) Before preparing the lists of any category relating to any year, the Commissioner of Commercial Taxes shall estimate the number of persons who are likely to be recruited by promotion and/or by transfer to that category between the 1st March of that year and the 28th/29th February of the next year. Ten percent of vacancies in each category shall be reserved for the appointment of the persons recruited from the Offices of the Commissioner of Commercial Taxes and Sales Tax Appellate Tribunal and the Departments of the Secretariat coming under one unit.

(G.O. Ms. No.501, CT&RE., Dated. 11.6.85 with effect from 1.3.82)

4. Unit officer and Appointing Authority:- For the purpose of appointment, transfers and postings etc., to the categories of Assistant Commercial Tax Officers and Deputy Commercial Tax Officers, the State shall be the unit. The Commissioner of Commercial Taxes shall be the unit officer and the Appointing Authority in respect of the categories of Assistant Commercial Tax Officers and Deputy Commercial Tax Officers. He shall allot persons to the divisions for posting.

(Amended in G.O. Ms. No.501, CT&RE, Dt. 11.6.1985 with effect from 1.3.82)

5. Reservation of Appointment:- Subject to the provision of sub-rule (a) of rule 3, the rule of reservation of appointments (General Rule 22) shall apply separately at the time of Selection by direct recruitment and at the time of selection for inclusion in the list of Assistant Commercial Tax Officers for appointment by recruitment by transfer.

(G.O.Ms. No.1443, CT&RE., Dt. 8.9.77)

6. Qualification:- (a) **Deleted in G.O.Ms.No.297, CT &RE., dt. 16.9.94.**

b) No persons shall be eligible for appointment as Assistant Commercial Tax Officer by direct recruitment if he has completed or will complete the age of 30* years on the first day of July of the year in which the selection for appointment is made and in case he holds a degree in Law**, age of 32* years on that date:

Provided that notwithstanding anything contained in General Rule 12(d), a candidate belonging to any of the Scheduled Castes, Scheduled Tribes, Most Backward Classes/Denotified Communities** or Backward Class shall be eligible for such appointment, if on the said date he has not completed or will not complete the age of 35* years.

* and ** (G.O.Ms.No.41, CT&RE, Dept., dt.21.02.1995)

(* - w.e.f. 30.03.1993 / ** - w.e.f. 28.03.1989 – retrospective effect)

c) **Deleted in G.O.Ms.No.297, CR&RE, dt. 16.9.94**

d) No person shall be eligible for appointment to the category specified in column (1) of the Annexure by the method specified in the corresponding entry in column (2) thereof unless he possess the qualifications specified in the corresponding entry in column (3) of the said Annexure.

*Provided that where a pass in the special test in District Office Manual has been prescribed as a qualification for appointment to any of the categories every person who has passed the Department Test in Commercial Taxes Acts, Part-II at the examination held in November 1968, or earlier, or who has passed the Revenue Test Part 1 at the examination held in November 1969 or earlier shall not be required to pass the Special Test in District Office Manual".

*(originally inserted under sub-rule (c) in G.O.Ms.No.6378, Revenue Dated 16.10.1973)
(inserted under sub-rule (d) after deletion of sub-rule (c) in G.O.Ms.No.297, CT &RE, dt.16.09.1994, w.e.f. 21.02.1992)

7. **Training:-** a) Every persons selected for appointment as Assistant Commercial Tax Officer by direct recruitment or by transfer from the Tamil Nadu Ministerial Service or from the Tamil Nadu Secretariat Service, shall undergo such training as may from time to time be prescribed by the State Government or the office of the Commissioner of Commercial Taxes before he is appointed as Assistant Commercial Tax Officer.

Provided in the case of persons appointed temporarily as Assistant Commercial Tax Officer and who have acted as such for continuous period of three months or more than the training prescribed above shall be dispensed with when they are appointed as Assistant Commercial Tax Officers regularly.

(G.O.Ms.No. 403, Revenue, dated 8.2.1972)

(aa) Every person selected for appointment as Deputy Commercial Tax Officer by transfer from the Tamil Nadu Ministerial Service in the Office of the Commissioner of Commercial Taxes and the Tamil Nadu Sales Tax Appellate Tribunal and from the Tamil Nadu General Service in the Secretariat shall undergo such training as Assistant Commercial Tax Officer as may from time to time be prescribed by the Government or the Commissioner of Commercial Taxes before he is appointed as Deputy Commercial Tax Officer.

(G.O.Ms.No. 296, CT&RE Dept. dt. 27.3.86)

b) A person recruited direct shall draw pay at the minimum in the time scale of pay applicable to the post from the day he joins the training. A person recruited by transfer will draw the pay in the time scale applicable to the post according to F.R. 22.

c) The period of training will count for Increment and Probation.

(G.O.Ms.No.605, CT & RE Dept., dated 3.6.1983)

Provided that in respect of a person recruited by transfer from the Tamil Nadu Ministerial Service and the Tamil Nadu Secretariat Service or any other service, the period of training shall count for increment in the post in which he would have acted in his present department but for his training as Assistant Commercial Tax Officer.

8. **Probation:-** Every person appointed to either category shall be on probation for a total period of two years on duty within a continuous period of three years. The probation shall commence in the case of person required to undergo a period of training, from the day on which such persons join the course of training and in the case of other from the day on which they join in the category.

9. **Tests:-** a) A probationer appointed by direct recruitment shall pass the following examination and tests within the period of his training and probation.

(1) A pass or diploma in the Accountancy Examination conducted by the institute of Chartered Accountants or a pass in the Accountancy Examination by the Lower Grade conducted by the Board of Examination Tamil Nadu or any equivalent examination that may be prescribed in that behalf by the State Government.

Provided that a person who has passed the Commercial Book-keeping of the Local Fund Audit Department Test conducted by the Tamil Nadu Public Service Commission in the Examination held upto the inclusive of May 1983 or the Government Technical

Examination in Book-Keeping by the Lower Grade shall be deemed to have possessed the above qualification.

(G.O.Ms.No.402, CT&RE, dated 6.4.1983)

- (2) The Account Test for Subordinate Officers, Part-I
- (3) Departmental Test in Commercial Taxes Acts Part-I, II and III.
- (4) The District Office Manual Test.

Provided that a person who has passed the Departmental Test in Commercial Taxes Acts, - Part II at the examination held in November 1968 or earlier, or who has passed the Revenue Test Part I at the examination held in November 1969 or earlier; shall not be required to pass Special Test in District Office Manual".

(G.O.Ms.No.6378, Revenue dated 16.10.1973)
(B.P.Perm.95/73, dated 30.11.1973)

10. Deleted

(G.O.Ms.No.1738, Revenue, dated 25.08.1969)

11. **Promotion:-** No Assistant Commercial Tax Officer shall be eligible for promotion as Deputy Commercial Tax Officer, unless he has completed probation as Assistant Commercial Tax Officer and his name has been included in the list of candidates approved by the Board of Revenue under rule 3(a) as suitable for such promotion.

12. **Transfers and Postings:-** (a) Subject to the powers vested with the Commissioner of Commercial Taxes, a Deputy Commissioner shall transfer and post Deputy Commercial Tax Officers and Assistant Commercial Tax Officers within his jurisdiction.

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(b) Notwithstanding anything contained in these rules, the posting of the Manager in the Office of the Tamil Nadu Sales Tax Appellate Tribunal shall be made by the Chairman, Tamil Nadu Sales Tax Appellate Tribunal, Madras in consultation with the Commissioner of Commercial Taxes.

(G.O.Ms.No. 501, CT&RE, dated 11.6.85 with effect from 1.3.82)

13. **Savings:-** (a) Notwithstanding anything contained in these rules, the recruitment by transfer of persons from Secretariat as Assistant Commercial Tax Officers and Deputy Commercial Tax Officers for the year 1982 in accordance with the then existing rules, shall not be affected by the amendment to these rules dispensing with the qualification of two years service dealing with "Commercial Taxes Subject" in Revenue or Commercial Taxes and Religious Endowments Department of the Secretariat.

(b) Notwithstanding anything contained in these rules, the recruitment by transfer of persons from the Departments of Secretariat as Assistant Commercial Tax Officers and Deputy Commercial Tax Officers from the years 1983 to 1989 in accordance with the then existing rules, shall not be affected by the amendment to these rules prescribing the qualification of two years working knowledge in Commercial Taxes Acts and Rules in the Commercial Taxes wing of the Commercial Taxes and Religious Endowments Department.

(G.O.Ms.No. 435, CT&RE Dept. dated 24.10.1991 w.e.f.17.9.86)

ANNEXURE

REFERRED TO IN RULE 6(d)

Category (1)	Method of appointment (2)	Qualifications (3)
1. Deputy Commercial Tax Officer	Promotion	a) Must be an approved probationer in the category of Assistant Commercial Tax Officers. b) Must have served as an Assistant Commercial Tax Officer and must have experience in assessment work in assessment circle for a period of not less than two years excluding the period spent on unearned leave and extraordinary leave on loss of pay. (G.O.Ms.No. 702, CT&RE Dept.dt.4.5.1988) (c) Must have passed the following Examinations and Tests. (i)A Pass of diploma in the Accountancy Examination conducted by the Institute of chartered Accountants, or a pass in the Accountancy Examination by the Lower Grade conducted by the Board of Examination, Tamil Nadu or any equivalent examination that may be prescribed in that behalf by the State Government. Provided that a person who has passed the Commercial Book-Keeping of the Local Fund Audit Department test conducted by the Tamil Nadu Public Service Commission in the Examination held upto and inclusive of May 1983 or the Government Technical Examination in Book-Keeping by the LowerGrade shall be deemed to have possessed the above qualification. (ii)The Account Test for subordinate Officers – part-I (iii)Departmental Test in Commercial Taxes Acts-Part-I, II and III. (iv) District Office Manual.

2. Deputy Commercial Tax Officer	Recruitment by transfer from Superintendents in the office of the Commissioner of Commercial Taxes, Tamil Nadu Sales Tax Appellate Tribunal and Assistant Section officers in the Departments of Secretariat under one unit who have rendered ten years of regular service in that cadre (G.O.Ms.No.435, CT&RE Dept, Dt.24.10.1991 w.e.f.17.9.86)	a) Service of not less than eight years of duty in all including a minimum service of two years on duty as Superintendent within a continuous period of three years in the O/o the Commissioner of Commercial Taxes or in the Tamil Nadu Sales Tax Appellate Tribunal; Service of not less than ten years in regular service in the departments of Secretariat under one unit including a minimum service of two years as Assistant Section officer in the Commercial Taxes wing of the Commercial Taxes and Religious Endowments Department and (b) Must have passed the following examinations and tests: (i) A Pass or Diploma in the Accountancy Examination Conducted by the Institute of Chartered Accounts, or a pass in the Accountancy Examination by the Lower Grade conducted by the Board of Examination, Tamil Nadu or any equalent examination that may be prescribed in that behalf of the State Government Provided that a person who has passed the Commercial Book-keeping or the Local Fund Audit Department Test conducted by the Tamil Nadu Public Service Commission in the Examinations held upto and inclusive of May 1983 or the Government Technical Examination in Book-Keeping by the Lower Grade shall be deemed to have possessed the above qualification. (ii). The Account Test for Subordinate officers Part-I. (iii). Departmental Test in Commercial Taxes Acts, Part-I, II and III. (iv). District office Manual.
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3. Assistant Commercial Tax officer	Direct recruitment	Must possess the degree of B.A., B.Sc., or B.Com., provided that, other things being equal, preference shall be given first to the candidates who hold degrees both in Commerce and Law together with a diploma in 'Taxation Laws', secondly to those who hold a degree in Commerce and Law, thirdly to those who hold a degree either in Commerce or Law together with a diploma in 'Taxation Laws', fourthly to those who hold a degree in Commerce, fifthly to those who hold a degree in Law and lastly to those who hold a diploma in Commerce. Provided further that, other things being equal, preference shall be given to released Emergency Commissioned Officer/Released Short Service-Regular Commissioned Officer/Other Ex-servicemen in selection for appointment as Assistant Commercial Tax Officer.
4. Assistant Commercial Tax officer	Recruitment by transfer from among the Assistant in Tamil Nadu Ministerial Service and Assistant Section Officer in the Departments of Secretariat (G.O.Ms.No.84, CT & RE Dept. Dt.14.2.90 w.e.f. 30.11.84)	Service of not less than eight years in all in the Tamil Nadu Ministerial Service (Excluding periods spent on unearned leave and extra-ordinary leave) including a minimum service of two years on duty as Assistant in the Commercial Taxes Department including the office of the Commissioner of Commercial Taxes or in the office of the Tamil Nadu Sales Tax Appellate Tribunal or service of not less than eight years in all in the Tamil Nadu Secretariat Service (including period spent on unearned leave and extra-ordinary leave) including two years of working knowledge in the Commercial Taxes Acts and the Rules made there under by virtue of duty as Assistant Section Officer in the Departments of Secretariat. b) Must possess the minimum General educational qualification or to be deemed to possess such qualification with reference to rule 3(a) of the General Rules and must have passed the following examinations

and tests.

(i) A pass or diploma in the Accountancy Examination conducted by the institute of chartered Accountants, or a pass in Accountancy Examination by the Lower Grade conducted by the Board of Examination. Tamil Nadu or any equivalent Examination that may be prescribed in that behalf by the State Government.

Provided that a person who has passed the Commercial Book – Keeping of the local Fund Audit Department Test conducted by the Tamil Nadu Public Service Commission in the Examinations held upto and inclusive of May 1983 or the Government Technical Examination in Book – Keeping by the Lower Grade shall be deemed to have possessed the above qualification.

(G.O.Ms. No. 402, CT & RE Department, dated 6.4.83.)

(ii) The Account Test for Subordinate Officers Part-I.

(iii) Departmental Test in Commercial Taxes Acts. Part-I, II and III.

(iv) District Office Manual.

Provided that in the case of graduates services of not less than six years in all (excluding periods spent on unearned leave and extra-ordinary leave) shall be sufficient.

Provided further that in the case of Junior Assistants, Typists and Steno-typists appointed in the Commercial Taxes Department by transfer from other Departments, service of not less than eight years in all (excluding the period spent on unearned leave and extra-ordinary leave) including a minimum service of two years on duty as Assistant shall be necessary.

Explanation:- For the purpose of the selection relative rank in the next category below, viz., in the category of Assistant and Gujarathi knowing Assistant shall alone be considered.