

SECTION 6 — THE TAMIL NADU COMMERCIAL TAXES SERVICE.

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

Category	1 Additional Commissioner of Commercial Taxes, including Departmental Member, Sales Tax Appellate Tribunal.
	2 Joint Commissioners of Commercial Taxes including Additional Departmental Members, Sales Tax Appellate Tribunal and State Representative, Sales Tax Appellate Tribunal.
	3 Deputy Commissioners of Commercial Taxes including the Additional State Representative to the Sales Tax Appellate Tribunal, Appellate Deputy Commissioners and Secretaries to Sales Tax Appellate Tribunal.
	4 Assistant Commissioners including the Departmental Representatives before the Appellate Deputy Commissioners and Personal Assistants to the Joint Commissioners of Commercial Taxes.

2. Appointment.— (a) Appointment to the category specified in column (1) of the table below shall be made by the method or methods specified in the corresponding entries in column (2) thereof:-

TABLE

Category (1)	Method of recruitment (2)
1. Additional Commissioner of Commercial Taxes, including Departmental Member, Sales Tax Appellate Tribunal.	Promotion from the category of Joint Commissioners of Commercial Taxes, Additional Departmental Members of Sales Tax Appellate Tribunal and State Representative, Sales Tax Appellate Tribunal.
2. Joint Commissioners of Commercial Taxes including Additional Departmental Members, Sales Tax Appellate Tribunal and State Representative, Sales Tax Appellate Tribunal.	Promotion from the category of Deputy Commissioners of Commercial Taxes including the Additional State Representative to the Sales Tax Appellate Tribunal, Appellate Deputy Commissioners and Secretaries to Sales Tax Appellate Tribunal.
3. Deputy Commissioners of Commercial Taxes including the Additional State Representative to the Sales Tax Appellate Tribunal, Appellate Deputy Commissioners and Secretaries to Sales Tax Appellate Tribunal.	Promotion from the category of Assistant Commissioners including the Departmental Representatives before the Appellate Deputy Commissioners and Personal Assistants to the Joint Commissioners of Commercial Taxes.
4. Assistant Commissioners including the Departmental Representatives before the Appellate Deputy Commissioners and Personal Assistants to the Joint Commissioners of Commercial Taxes.	(i) Direct recruitment or (ii) Recruitment by transfer from the category of Commercial Tax Officers in the Tamil Nadu Commercial Taxes Subordinate Service including the Manager in the Office of the Sales Tax Appellate Tribunal; or (iii) Recruitment by transfer from the category of Section Officers of the Tamil Nadu Secretariat in category 3 in class XII of the Tamil Nadu General Service.

(aa) (i) Every twentieth of the estimated vacancy for appointment by recruitment by transfer to category 4 shall be filled in by the Section Officers of the Tamil Nadu Secretariat in category 3 in Class XII of the Tamil Nadu General Service:

Provided that under General rule 22, if no Section Officer of the Tamil Nadu Secretariat in the above said category and the said class is available to be appointed against the twentieth vacancy, the vacancy shall be filled by Commercial Tax Officer in the Tamil Nadu Commercial Taxes Subordinate Service and the Section Officer in the Tamil Nadu Secretariat so left out shall be appointed against next subsequent vacancy, subject to General rule 22.

(ii) Notwithstanding anything contained in Clause (i) of this sub-rule the Section Officer of the Tamil Nadu Secretariat in the said category and the said class belonging to Scheduled Caste or Scheduled Tribes, if available, shall be appointed against the unfilled vacancy intended for the category of the Commercial Tax Officer belonging to Scheduled Caste and Scheduled Tribe and he shall be placed next to the last Scheduled Caste or Scheduled Tribe candidate from the category of Commercial Tax Officer, subject to the overall ceiling of 5 per cent of estimated vacancy reserved for Section Officers of the Tamil Nadu Secretariat in the said category and the said class of the Tamil Nadu General Service. If Section Officer of the Tamil Nadu Secretariat belonging to Scheduled Caste or Scheduled Tribes is also not available, then the procedure as laid down in sub-rule (d) of rule 22 of the General Rules for the Tamil Nadu State and Subordinate Services shall be followed;

(iii) When no Section Officer of Tamil Nadu Secretariat belonging to the Tamil Nadu General Service is available for appointment to category 4, against the vacancy estimated as specified in this sub-rule, the vacancy shall not be carried forward and it shall be made available for appointment from the category of Commercial Tax Officer belonging to the Tamil Nadu Commercial Taxes Subordinate Service.

(b) All promotions shall be made on grounds of merit and ability, seniority being considered only where merit and ability are approximately equal.

(c) Appointment to permanent vacancies in the posts included in category 4 shall be made in the following cyclical order, namely:-

- (i) Recruitment by transfer;
- (ii) Recruitment by transfer;
- (iii) Direct recruitment.

(d) Notwithstanding anything contained in the Tamil Nadu State and Subordinate Service Rules, all transfers and postings of the Assistant Commissioners of the Tamil Nadu Commercial Taxes Service shall be made by the Commissioner of Commercial Taxes.

3. Reservation of appointments.—The rule of reservation of appointments (General rule 22) shall apply separately to direct recruitment and recruitment by transfer to the posts of Assistant Commissioners only.

4. Qualifications.—(a) A candidate for appointment to the service in the manner specified in column (1) of the Annexure shall possess the qualifications prescribed in the corresponding entry in column (2), thereof:-

(b) No Member of the Tamil Nadu Commercial Taxes Subordinate Service or the Tamil Nadu General Service shall be eligible for recruitment by transfer unless his name has been included in a list of persons approved by the State Government in consultation with the Tamil Nadu Public Service Commission as suitable for such transfer. Persons in such list shall be arranged by the State Government in consultation with the Commission in the order of preference under each community and appointment to the service shall be made in such order.

(c) No person shall be eligible for promotion as Deputy Commissioners of Commercial Taxes unless he is an approved probationer in the category of Assistant Commissioner on the 1st January of the year for which the list for such promotion is drawn.

(d) For appointment as Joint Commissioner of Commercial Taxes one must not have completed 57 years of age on the first date of July of the year for which the list is drawn.

5. Probation.—(a) Every person appointed to category 4 shall in the case of direct recruitment and in the case of recruitment by transfer from the Tamil Nadu General Service from the date on which he joins

his training and in the case of recruitment by transfer, from the Tamil Nadu Commercial Taxes Subordinate Service from the date on which he joins duty, be on probation for a total period of not less than two years on duty within a continuous period of three years of which a period of not less than one year shall be in the post of Assistant Commissioner engaged in assessment work.

(b)(i) Notwithstanding anything contained in the General Rules, at the end of the prescribed period of probation of an Assistant Commissioner or at the end of the period, if any, upto which his probation has been extended under sub-rule (ii) in the category of Assistant Commissioners—

If the Commissioner of Commercial Taxes considers that a probationer in the category of Assistant Commissioner is suitable for full membership, it shall as soon as possible issue an order declaring the probationer to have satisfactorily completed his probation on the date of the expiry of the prescribed or extended period of probation, as the case may be.

Explanation I.—The decision of the Commissioner of Commercial Taxes that the probationer is not suitable for full membership may be based also on his work and conduct till the date of decision inclusive of the period subsequent to the prescribed or extended period or probation.

Explanation II.— An opportunity to show cause may be given, after the Government arrive at a provisional conclusion on the suitability or otherwise of the probationer for full membership of the service, either by Government themselves or by the Commissioner of Commercial Taxes.

(ii) Notwithstanding anything contained in the General rules, the Commissioner of Commercial Taxes may extend the period of probation of an Assistant Commissioner for failure to pass the Departmental Tests, for a period not exceeding one year.

6. Tests.—A probationer appointed by direct recruitment to category 4 shall acquire the following qualifications within the period of his probation:

- (1) A pass or diploma in the first examination in Registered Accountancy conducted by the Central Accountancy Board or a pass in the Government Technical Examination in Book-keeping by the Lower Grade or any equivalent qualification which may hereafter be prescribed.
- (2) A pass in the Account Test for Executive officers.
- (3) A pass in the Departmental Test in Commercial Taxes Acts, Parts I, II and III.
- (4) A pass in the District Office Manual Test.

7. Training.— (a) A Probationer appointed by direct recruitment or recruitment by transfer from category 3 in class XII of the Tamil Nadu General Service to category 4 shall undergo such training as may be prescribed by the State Government or the Commissioner of Commercial Taxes.

(b) Such probationer appointed by direct recruitment shall be eligible to draw the pay at minimum of the time scale of pay of the post during the period of training. He shall be eligible to draw the second and subsequent increments in the time scale of pay of the post, only after he completes the training and acquires the qualifications prescribed in rule 6.

(c) Such probationers recruited by recruitment by transfer from the category of Section Officers borne on the Tamil Nadu General Service shall draw during the training such pay, as fixed under FR 22-B in the category of Assistant Commissioner. The period of training will count for probation and increment.

8. Suspension of probation.— (a) Without prejudice to the provisions of General rule 26(a), the State Government may, at any time before the expiry of the prescribed period of probation, suspend the probation of a probationer, otherwise than for want of a vacancy, and discharge him from the service after giving him a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(b) A probationer shall be entitled to appeal against the order of suspension of probation passed in his case under sub-rule (a) as if it were an order of reduction.

(c) A probationer discharged from the service under sub-rule (a) may, at the discretion of the State Government, be re-appointed to the service at any time. But he shall, notwithstanding anything contained in General rule 8, have no claim to be so re-appointed. Such re-appointment shall be done only on the basis of first appointment and in consultation with the Tamil Nadu Public Service Commission.

9. Savings.—(a) Notwithstanding anything contained in these rules, a person who has been working either in category 2 or in category 4 on the 1st April 1948 shall not be adversely affected solely because of his not possessing any of the special qualifications prescribed in these rules.

(b) Notwithstanding anything contained in these rules, the recruitment by transfer of persons from the Tamil Nadu Commercial Taxes Subordinate Service, to category 4 from the year 1987 to 1991 made in accordance with the then existing rules, shall not be affected by the amendment to these rules.

ANNEXURE

[See rule 4(a)]

Method of recruitment (1)	Qualifications (2)
Assistant Commissioners.	
1. Recruitment by transfer from the category of Section Officer of the Tamil Nadu Secretariat, in category 3 of class XII of the Tamil Nadu General Service.	<ul style="list-style-type: none"> (i) Should not have completed 57 years of age on the 1st July of the year for which the list relates. (ii) Must have put in not less than eight years of service in all including a minimum service of two years as Section Officer in the Tamil Nadu Secretariat within a continuous period of three years. (iii) Must have worked for two years in the Commercial Taxes Wing of the Commercial Taxes and Religious Endowment Department of the Secretariat either in the category of Assistant Section Officer or Section Officer. (iv)(a) A pass or diploma in the first examination in Registered Accountancy conducted by the Central Accountancy Board or a pass in the Government Technical Examination in Book-Keeping by the Lower Grade or any equivalent qualification prescribed by the 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 on or before May 1983 need not pass the above test; (b) A pass in the Account Test for Executive Officers; (c) A pass in the Departmental Test in Commercial Taxes Acts Parts I, II and III; and (d) A pass in the District Office Manual Test.

Note.—The qualification mentioned in item (ii) to (iv) above should be acquired before the 1st day of January of the year in which the report to the Commission about the fitness for inclusion in the list becomes due.

1A. Recruitment by transfer from the Tamil Nadu Commercial Taxes Subordinate Service.

- (i) Must have passed-
 - (a) The Account Test for Executive Officer.
 - (b) Departmental Test in Commercial Taxes Acts Part I, II and III.
 - (c) Book-keeping.
- (ii) Must not have completed 57 years of age. This age limit shall be applied with reference to the first day of July of the year in which the report to the Commission about his fitness for inclusion in the list become due.
 - (prior to 1.7.1971 – 47 years).
 - (prior to 25.4.1979 – 50 years).
 - (prior to 27.6.1991 – 55 years).
- (iii) Must have not less than two years of service in all as Commercial Tax Officers engaged in assessment work.

Note.—(1) The qualification mentioned in items (i) and (iii) above should be acquired before the 1st day of January of the year in which the report to the Commission about the candidate's fitness for inclusion in the list becomes due.

(2) A person who was holding the post of Manager in the Office of the Tamil Nadu Sales Tax Appellate Tribunal on 9th March 1960, is entitled to count his service in such post prior to that date towards service as Commercial Tax Officer engaged in assessment work.

2. Direct recruitment

- (i) Must possess a degree-

Preference shall be given first to candidates who hold both B.Com. degree and B.L. degree together with a diploma in Taxation Laws, secondly to candidates who hold both B.Com., and B.L. degree, thirdly to candidates who hold either B.Com. degree or B.L. degree together with a Diploma in Taxation Laws and fourthly, to candidates who hold either B.Com. degree or B.L. degree.
- (ii) Must have completed or will complete the age of twenty-one years and must not have completed or will not complete the age of thirty years on the first day of July of the year on which the selection for appointment is made:

Provided that for candidates possessing B.L. degree, the upper age limit shall be thirty-one year:

Provided further that for candidates –

 - (i) belonging to Scheduled Casts, Scheduled Tribes, Most Backward Classes / Denotified communities or Backward class; or
 - (ii) who are destitute widows, irrespective of the community to which they belong, the upper age limit shall be thirty five years:

Provided also that for candidates possessing B.L degree –

