Endt. No. CP3/8187/2017	Office of the Commissioner of
60 AME	Commercial Taxes,
	Chepauk, Chennai - 600 005.
	Dated: 24-01.2019

G.O. (Ms) No.8, Commercial Taxes and Registration (E2) Department, dated 24.01.2019, is forwarded.

for Commissioner of Commercial Taxes

To

The individuals concerned.

Through the Hon'ble Chairman, STAT, Chennai / Joint Commissioners (CT) concerned.

## Copy to:

- The Joint Commissioner (Computer Systems),
   Office of the Commissioner of Commercial Taxes,
   Chennai (Requested to publish in the Inter / Intranet official website)
- 2. The Hon'ble Chairman, STAT, Chennai.
- The Additional Commissioners (RP) / (Taxation) and (Service Tax Cell), O/o. CCT, Chennai.
- 4. The Joint Commissioners (Enft), Tirunelveli, Salem, Trichy.
- 5. The Joint Commissioner (CT), LTU, Chennai.
- 6. The Director, CTSTI, Chennai.
- 7. The Joint Commissioner (CT), Chennai (South) Division, Chennai.
- 8. The Joint Commissioner (Legal), Legal Wing at Madurai.
- 9. The Joint Commissioner (Legal), O/o. CCT, Chennai.
- 10. The Joint Commissioner (CT) (Appeals), Chennai.
- 11. The Joint Commissioner (CT), Advance Ruling Authority, Chennai.
- 12. The Joint Commissioner (Enft), ISIC, Chennai.
- 13. Pay and Accounts Officers / Treasury Officers
  Through the Hon'ble Chairman / Joint Commissioners concerned
- 14. PA to CCT, Chennai-5.
- 15. PC to JC (Admin), O/o. CCT, Chennai-5.
- 16. SF



Public Services – Tamil Nadu Commercial Taxes Service – Drawal of provisional list of Deputy Commissioners (Commercial Taxes) fit for promotion as Joint Commissioners (Commercial Taxes) in the Commercial Taxes Department – Provisional promotion and postings - Orders – Issued.

# **COMMERCIAL TAXES AND REGISTRATION (E2) DEPARTMENT**

G.O. (Ms) No.8

Vilambi, Thai-10, Thiruvalluvar Aandu 2050.

Dated: 24.1.2019

#### Read:

- From the Additional Chief Secretary/Commissioner of Commercial Taxes, Letter No.CP3/8187/2017, dated 28.11.2018.
- 2. Government Letter No.12796/E2/2018-1, Commercial Taxes and Registration Department, dated 6.12.2018.
- From the Additional Chief Secretary/Commissioner of Commercial Taxes, Letter No.CP3/8187/2017, dated 13.12.2018.
- 4. Government Letter No.12796/E2/2018-2, Commercial Taxes and Registration Department, dated 2.1.2019.
- From the Additional Chief Secretary/Commissioner of Commercial Taxes, Letter No.CP3/8187/2017, dated 3.1.2019.

### ORDER:

The Additional Chief Secretary/Commissioner of Commercial Taxes in the letter first read above has stated that the panel of Joint Commissioners (CT) for the past few years could not be drawn due to the inter-se-seniority issue pending before the Hon'ble High Court of Madras as well as due to the decision taken to revisit the seniority from the year 2007 onwards from the cadre of Assistant Commissioner (CT). As it would have a consequential effect in the higher cadre, the Additional Chief Secretary/Commissioner of Commercial Taxes has stated that it was decided to await the revised list to be published by the Government. However, aggrieved against the drastic consequences on account of revisit of seniority, certain officials, namely, Tvl. D.Soundararajapandian and 2 others have filed Writ Petitions before the Hon'ble High Court of Madras in W.P. Nos.9257/2018, 9258/2018 and 9326/2018 and the

Hon'ble High Court has ordered that status quo shall be maintained in the matter. The Hon'ble High Court has also reserved the final orders in this case. Further, the Additional Chief Secretary/Commissioner of Commercial Taxes has informed that it is also not known when the orders would be passed in the seniority issue and in the meantime certain senior Deputy Commissioners (CT) are time and again making representations for adhoc promotion to the post of Joint Commissioners (CT), subject to the final orders to be passed in the above Writ Petitions.

2. The Additional Chief Secretary/Commissioner of Commercial Taxes has stated that the said representations for adhoc promotion were examined as per the existing seniority and the regular panel of Deputy Commissioners (CT) published – vide G.O. (Ms) No.139, Commercial Taxes and Registration (E2) Department, dated 2.11.2012. The seniormost Deputy Commissioners (CT) included in the regular panel for the years 2010 and 2011 as per the above said Government Order who are yet to be promoted as Joint Commissioners (CT) are as follows:-

SI.	Name of the official	- Control of the Cont	
No.	(Tvl.)	se seniority No.	
		G.O. (Ms) No.139, Commercial Taxes and Registration(E2) Department, dated 2.11.2012	
1.	V.Mahendhiran	171-A	1-A/2010
2.	B.Sivaharini	189	9/2011
3.	R.Prabavathi	190	10/2011
4.	A.Swaminathan	191	11/2011
5.	M.Sarojini	192	12/2011
6.	A.Anbukani	193	13/2011
7.	B.Vimala	193-A	13-A/2011
8.	S.Kurinjiselvaan	194	14/2011

- 3. The Additional Chief Secretary/Commissioner of Commercial Taxes has stated that even as per the revised seniority being carried out revisiting for the years from 2007 onwards, the above officers would again come up for reckoning and no other transferee from Group-II services or rank promotees figure in both the lists; and that this has been verified with the existing seniority list ordered by the Government vide G.O. (Ms) No.139, Commercial Taxes and Registration (E2) Department, dated 2.11.2012 and also as per the revised lists proposed vide ACS/CCT Letter No.CP3/10594/2017, dated 13.4.2018.
- 4. Taking into account the existing vacancies in the cadre of Joint Commissioner (CT), the Additional Chief Secretary/Commissioner of Commercial Taxes has sent proposals to Government for adhoc promotion to the post of Joint Commissioner (CT) in the letters first and third read

above; and in the letter fifth read above, necessary proposals for postings have also been sent to Government.

- 5. The Government have examined the proposals of the Additional Chief Secretary/Commissioner of Commercial Taxes in greater detail. Taking into account the pivotal role played by the Joint Commissioners (Commercial Taxes) insofar as revenue collection is concerned as well as other statutory functions vested under the Acts administered by the department including the recently implemented Tamil Nadu Goods and Services Act, 2017, the Government have decided the following:-
- (i) Taking into account of the adjudication on inter-se-seniority pending before the High Court of Madras, to fill up the seven existing vacancies in the cadre of Joint Commissioner (CT) on provisional basis, for administrative reasons, with eligible Deputy Commissioners (CT) who fit into the zone of consideration;
- (ii) To provisionally promote the following seven Deputy Commissioners (CT) as Joint Commissioners (CT) as per their seniority and eligibility for promotion, subject to the outcome of the final orders to be passed by the Hon'ble High Court of Madras in W.P Nos.9257/2018, 9258/2018 and 9326/2018 filed by Thiru D.Soundararajapandian and 2 others:-

SI.	Name of the Deputy	
No.	Commissioner (CT) (Tvl./Tmt.)	
1.	B.Sivaharini	
2.	R.Prabavathi	
3.	A.Swaminathan	
4.	M.Sarojini	
5.	A.Anbukani	
6.	B.Vimala	
7.	S.Kurinjiselvaan	

- (iii) The said provisional promotion will not bestow any seniority rights vis-à-vis their promotion to the next higher cadre and will also be subject to the condition that adverse remarks, if any, for the period from 1.4.2013 to 31.3.2018 in the confidential reports, which are yet to be written for the said period, would be held against the said officials.
- 6. Accordingly, the Government direct that the following Deputy Commissioners (Commercial Taxes) be promoted as Joint Commissioners (Commercial Taxes) on a provisional basis with immediate effect, subject to the conditions mentioned in paragraph 5 above, in the order of their seniority in the post of Deputy Commissioner (Commercial Taxes):-

SI. No.	Name of the Officials (TvI./Tmt.)
1.	B.Sivaharini
2.	R.Prabavathi
3.	A.Swaminathan
4.	M.Sarojini
5.	A.Anbukani •
6.	B.Vimala
7.	S.Kurinjiselvaan

7. Consequent to the provisional promotion ordered in paragraph 6 above, the Government order the following postings in the existing vacancies noted against each of them:-

SI.	Name of the Official	Postings ordered on
No.	(Tvl./Tmt.)	provisional promotion as Joint Commissioner (CT)
1.	B.Sivaharini, Deputy Commissioner (CT) (Revision Petition), O/o ACS/CCT, Chennai	Joint Commissioner (CT) (Legal), Madurai
2.	R.Prabavathi, Deputy Commissioner (CT) Legal, O/o ACS/CCT, Chennai	Joint Commissioner (CT) (Enforcement), Tirunelveli
3.	A.Swaminathan, Deputy Commissioner (CT), LTU, Chennai	Joint Commissioner (CT) (Enforcement), Salem
4.	M.Sarojini, Appellate Deputy Commissioner (CT), Chennai (North)	Joint Commissioner (CT) (Enforcement), Trichy
5.	A.Anbukani, Deputy Commissioner (CT)/Lecturer-I, CTSTI, Chennai	Joint Commissioner (CT) (Legal), O/o ACS/CCT, Chennai.
6.	B.Vimala, Deputy Commissioner (CT), Zone-XII, Chennai (South)	Joint Commissioner (CT) (Appeals), Chennai
7.	S.Kurinjiselvaan, Deputy Commissioner (CT), Zone-XI, Chennai (South)	Joint Commissioner (CT), Advance Ruling Authority, Chennai

8. It is certified that the officials provisionally promoted as Joint Commissioners (Commercial Taxes) in paragraph 6 above are fully qualified to hold the post of Joint Commissioners (Commercial Taxes).

(BY ORDER OF THE GOVERNOR)

# Ka.BALACHANDRAN PRINCIPAL SECRETARY TO GOVERNMENT

To

The Officers concerned.

(through the Additional Chief Secretary/Commissioner Commercial Taxes, Chennai-600005)

The Additional Chief Secretary/Commissioner Commercial Taxes, Chennai-600005.

The Chairman, Sales Tax Appellate Tribunal, Chennai-600104. Copy to:

The Pay and Accounts Officer / Treasury Officer concerned (through the Additional Chief Secretary/Commissioner Commercial Taxes, Chennai-600005)

The Accountant General, Chennai-600018. Sf/Scs.

// FORWARDED / BY ORDER //

SECTION OFFICER