

Endt. No. CP3/14621/2018	Office of the Commissioner of Commercial Taxes, Chepauk, Chennai – 600 005. Dated: 24.01.2019
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G.O. (Ms) No.9, Commercial Taxes and Registration (E2)
Department, dated 24.01.2019, is forwarded.

for Commissioner of Commercial Taxes 3/4
24/1/19 24/1/19

To
The individuals concerned.

Through the Joint Commissioners (CT) / (Enft) concerned.

Copy to:

1. The Joint Commissioner (Computer Systems),
Office of the Commissioner of Commercial Taxes,
Chennai - (Requested to publish in the Inter / Intranet official website)
2. The Additional Commissioners (RP)(FAC)/ (Taxation) / (PR)(FAC) /
(SMR)(FAC) and (Service Tax Cell), O/o. CCT, Chennai.
3. The Joint Commissioner (CT), LTU, Chennai.
4. The Joint Commissioner (CT), Chennai (East) / (Central) / (South) /
(North) Division, Chennai.
5. The Joint Commissioner (CT), Vellore / Coimbatore / Salem.
6. The Joint Commissioner (Enft), Coimbatore / Salem.
7. The Joint Commissioner (CT), Enforcement-I, Chennai
8. Pay and Accounts Officers / Treasury Officers
Through the Joint Commissioners concerned
9. PA to CCT, Chennai-5.
10. PC to JC (Admin),O/o. CCT, Chennai-5.
11. SF



ABSTRACT

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

COMMERCIAL TAXES AND REGISTRATION (E2) DEPARTMENT

G.O. (Ms) No.9

Dated: 24.1.2019

Vilambi, Thai-10,
Thiruvalluvar Aandu 2050.

Read:

1. From the Additional Chief Secretary/Commissioner of Commercial Taxes, Letter No.CP3/14621/2018, dated 6.12.2018.
2. Government Letter No.13181/E2/2018-1, Commercial Taxes and Registration Department, dated 24.12.2018.
3. From the Additional Chief Secretary/Commissioner of Commercial Taxes, Letter No.CP3/14621/2018, dated 24.12.2018.
4. Government Letter No.13181/E2/2018-2, Commercial Taxes and Registration Department, dated 2.1.2019.
5. From the Additional Chief Secretary/Commissioner of Commercial Taxes, Letter No.CP3/14621/2018, 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 Deputy 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 repeated requests have been made by both direct recruits as well as transferees for temporary promotion to the post of Deputy 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 examined the said representations for adhoc promotion and stated that those officials who were included in the permanent lists of Assistant Commissioner (CT) upto the year 2010 were promoted as Deputy Commissioners (CT); and for the years 2011 and 2012, the permanent list was declared as 'Nil'. For the year 2013, the Government have drawn a permanent list of Assistant Commissioners (CT) in G.O (Ms) No.98, Commercial Taxes and Registration (E1) Department, dated 22.12.2014 in which the following officials figure in:-

S.No.	Name of the Assistant Commissioner (CT)
1.	A.Jeyasanthi
2.	S.Kethareswara Prasad
3.	K.Balasubramanian
4.	L.Velu
5.	S.Rajarathinam
6.	R.K.Sundarraaj
7.	R.Udhayakumar
8.	P.V.Saroja
9.	R.Maheswari
10.	M.Thiyagarajan

Out of the above 10 officials, the following are still in service and working as Assistant Commissioners (CT). Therefore, they are eligible for consideration for promotion to the post of Deputy Commissioner (CT) temporarily:-

S.No.	Name of the Assistant Commissioner (CT)
1.	A.Jeyasanthi
2.	L.Velu
3.	R.K.Sundarraaj
4.	R.Udhayakumar
5.	P.V.Saroja

3. The Additional Chief Secretary/Commissioner of Commercial Taxes has further stated that the following officials, viz., direct recruit Assistant Commissioners (CT), who are seniors to the above said five officials and who were not considered earlier due to lack of qualifications, i.e. passing of test, non-declaration of probation, etc. are now eligible for consideration:-

S. No.	Name of the Assistant Commissioner (CT)	Year and Rank No.
1.	M.Manikandan (now Mohammed Ayub)	2009/6
2.	C.Manimohan	2009/18
3.	N.Rajasekar	2009/106
4.	S.A.Nagarajan	2009/118
5.	T.Selvam	2010/3

(Included in the permanent list of Assistant Commissioner (CT) for the years from 1984 to 2010 drawn in G.O Ms.No.116, Commercial Taxes and Registration (E1) Department, dated 24.8.2012)

4. The Additional Chief Secretary/Commissioner of Commercial Taxes has stated that as on date there are 43 vacancies in the cadre of Deputy Commissioner (CT) and accordingly recommended that the following eight eligible Assistant Commissioners (CT) who were included in the regular panels of Assistant Commissioners (CT) be promoted to the post of Deputy Commissioners (CT) on adhoc basis, in tune with the principles of the High Court of Madras / Supreme Court of India:-

S. No.	Name of the Assistant Commissioner (CT)	Year and Rank No.	Assistant Commissioner (CT) regular panel - G.O number and date
1.	M.Manikandan (now Mohammed Ayub)	2009/6	G.O Ms.No.116, Commercial Taxes and Registration (E1) Department, dated 24.8.2012
2.	C.Manimohan	2009/18	
3.	T.Selvam	2010/3	
4.	A.Jeyasanthi	2013/1	G.O Ms.No.98, Commercial Taxes and Registration (E1) Department, dated 22.12.2014
5.	L.Velu	2013/4	
6.	R.K.Sundarraaj	2013/6	
7.	R.Udhayakumar	2013/7	
8.	P.V.Saroja	2013/8	

5. Taking into account the existing vacancies in the cadre of Deputy Commissioner (CT), the Additional Chief Secretary/Commissioner of Commercial Taxes has sent proposals to Government for adhoc promotion to the post of Deputy 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.

6. The Government have examined the proposal of the Additional Chief Secretary/Commissioner of Commercial Taxes in greater detail. Taking into account the aspects of revenue collection and other statutory functions vested in the post of Deputy Commissioner (CT) 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 eight existing vacancies in the cadre of Deputy Commissioner (CT) on provisional basis, for administrative reasons, with eligible Assistant Commissioners (CT) who fit into the zone of consideration;

(ii) To provisionally promote the following eight Assistant Commissioners (CT) as Deputy 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:-

Sl. No.	Name of the official (Tvl.)
1.	M.Manikandan (now Mohammed Ayub)
2.	C.Manimohan
3.	T.Selvam
4.	A.Jeyasanthi
5.	L.Velu
6.	R.K.Sundarraaj
7.	R.Udhayakumar
8.	P.V.Saroja

(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.

7. Accordingly, the Government direct that the following Assistant Commissioners (Commercial Taxes) be promoted as Deputy Commissioners (Commercial Taxes) on a provisional basis with immediate effect, subject to the conditions mentioned in paragraph 6 above, in the order of their seniority in their present post:-

Sl. No.	Name of the official (Tvl.)
1.	M.Manikandan (now Mohammed Ayub)
2.	C.Manimohan
3.	T.Selvam
4.	A.Jeyasanthi
5.	L.Velu
6.	R.K.Sundarraaj
7.	R.Udhayakumar
8.	P.V.Saroja

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

Sl. No.	Name of the Official (Tvl./Tmt.)	Postings ordered on provisional promotion as Deputy Commissioner (CT)
1.	M.Manikandan (now Mohammed Ayub), Assistant Commissioner (CT).	Deputy Commissioner (CT), Large Tax Payers' Unit-II, Chennai
2.	C.Manimohan, Assistant Commissioner (CT).	Deputy Commissioner (CT), Zone-IX, Chennai (East) Division
3.	T.Selvam, Assistant Commissioner (CT).	Deputy Commissioner (CT), Zone-IV, Chennai (Central) Division
4.	A.Jeyasanthi, Assistant Commissioner (CT).	Deputy Commissioner (CT), Zone-XI, Chennai (South) Division (vice Thiru S.Kurinjiselvaan who is since promoted as Joint Commissioner (CT)).
5.	L.Velu, Assistant Commissioner (CT).	Deputy Commissioner (CT) (Revision Petition), O/o ACS/CCT, Chennai (vice Tmt B.Sivaharini who is since promoted as Joint Commissioner (CT)).
6.	R.K.Sundarraaj, Assistant Commissioner (CT).	Deputy Commissioner (CT), Nilgiris.

7.	R.Udhayakumar, Assistant Commissioner (CT).	Deputy Commissioner (CT), Namakkal.
8.	P.V.Saroja, Assistant Commissioner (CT).	Administrative Deputy Commissioner (CT), Chennai (Central).

9. The Government also order that Tmt S.Thenmozhi, Deputy Commissioner (Commercial Taxes) (Enforcement), Tirunelveli Division be transferred and posted as Deputy Commissioner (Commercial Taxes) (Enforcement), Trichy Division on administrative grounds.

10. It is certified that the officials provisionally promoted as Deputy Commissioners (Commercial Taxes) in paragraph 7 above are fully qualified to hold the post of Deputy 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 //

b. d. d. s.
24/1/2019
SECTION OFFICER
24/1/19