

## **ABSTRACT**

Public Services – Tamil Nadu Commercial Taxes Service – Drawal of temporary list of Commercial Tax Officers for appointment as Assistant Commissioners (Commercial Taxes) in the Commercial Taxes Department for the year 2015-2016 by recruitment by transfer – Orders – Issued.

COMMERCIAL TAXES AND REGISTRATION (E1) DEPARTMENT

Qua (Ms.) No. 20

Dated: 01.02.2016.
Manmatha, Thai, 18,
Thiruvalluvar Aandu 2047.

Read:

G.O (Ms) No.7, Commercial Taxes and Registration (E1)

Department, dated 20.1.2016.

From the Principal Secretary / Commissioner of Commercial Taxes, letter no.CP2/36710/2014, dated 11.10.2015 and 23.11.2015.

ORDER:

In the Government Order first read above, the Government have ordered that the estimate of vacancies for the post of Assistant Commissioner (Commercial Taxes) to be filled up by recruitment by transfer for the year 2015-2016 be fixed as 35 (Thirty five).

2. The qualifications prescribed in the Special Rules for the Tamil Nadu Commercial Taxes Services for appointment to the post of Assistant Commissioner (Commercial Taxes) are as follows:-

(i) Must have passed the Accounts Test for Executive Officers, departmental tests in Commercial Taxes Acts Part I, II & III and Book-Keeping.

(ii) Must not have completed 57 years of age on the  $1^{\rm st}$  day of July of the year in which the report to the Commission about his fitness for inclusion in the list becomes due.

(iii) Must have not less than two years of service in all as Commercial Tax Officers engaged in assessment work.

3. The Principal Secretary / Commissioner of Commercial Taxes in the letter second read above has stated that filling up of the vacant posts in the cadre of Assistant Commissioners (Commercial Taxes) is necessary in order to achieve the revenue target fixed by the Government and based on the estimate of vacancy fixed by the Government, he has recommended the names of Commercial Tax Officers, who were still in the temporary list of Commercial Tax Officers (feeder category to the post of Assistant Commissioner) for inclusion in the temporary list of Assistant Commissioners (Commercial Taxes) for the year 2015 by relaxing rule 4(a) read with Annexure-I-A-(ii) relating to age and Annexure-I-A (iii) relating to assessment service of Special Rules for Tamil Nadu Commercial Taxes Services.

4. The Government have examined the proposal of the Principal Secretary / Commissioner of Commercial Taxes in greater detail. Taking into account that statutory functions are enshrined upon the Assistant Commissioners (Commercial Taxes) under the various Acts administered by the department to assess and collect the tax revenue to the exchequer and that the large vacancies in this cadre would prove an impediment to the department, the Government have decided to draw a

temporary list of Commercial Tax Officers for appointment as Assistant Commissioners (Commercial Taxes) for the year 2015-2016.

- 5. The provisions of the Special Rules for Tamil Nadu Commercial Taxes Services mandating the completion of two years of service as Commercial Tax Officer engaged in assessment work for promotion as Assistant Commissioner (Commercial Taxes) is inter-twined in the meaning that two years of service in the category of Commercial Tax Officer is required in addition to possession of assessment service for an equal number of period. For instance, if an individual is appointed and posted as Commercial Tax Officer in assessment wing, he straightaway completes his two years service both as Commercial Tax Officer and in assessment. However, due to dearth of hands many are posted in other wings of the department and as such they happen to put in service as Commercial Tax Officer but not in assessment. Considering this as an administrative exigency, the Government relaxed the above rule provision in favour of all the individuals who were included in the temporary list of Assistant Commissioners (Commercial Taxes) for the year 2013 drawn in Government Order (Ms.) No.20, Commercial Taxes and Registration Department, dated 19.2.2014, based on the order of the High Court of Madras dated 20.1.2014, which guided that a rule cannot be arbitrarily relaxed to one set of people and if it is proposed to relax the rules, then the relaxation has to be in general.
- 6. By adopting the same principle followed while drawing the temporary list of Assistant Commissioners (Commercial Taxes) for the year 2013 and based on the seniority list of Commercial Tax Officers drawn by the Commissioner of Commercial Taxes, the Government hereby direct that the names of the following 34 persons be included in the temporary list of Assistant Commissioners (Commercial Taxes) by recruitment by transfer in the Tamil Nadu Commercial Taxes Service for the year 2015-2016 in the order of their seniority / communal rotation in relaxation of rule 4(a) read with Annexure I-A (ii) & (iii) of the Special Rules for Tamil Nadu Commercial Taxes Services relating to shortage in service in all as Commercial Tax Officer engaged in assessment work and age respectively in their favour and order accordingly:

Cycle	Turn	Whether SC/ST,MBC/ DNC, BC, OC	No.	Name Thiru/Tmt	Rules relaxed	
(1)	(2)	(3)	(4)	(5)	Service in Assess ment work	Age
Unfilled vacancies for SC/ST	2014- 2015 ***	SC/ST,	. 7-47		ree ···	
I Cycle**	2	SC (A)	1	B.Vanithamani (SC)	il a Marie V.	X
	3	MBC*	2	V.Pandian (BC)	1	
	4	BC*	3	M.Moorthy (BC)	1	X
	5	GT	4	R.Poongodi (BC)	_	X
	6	SC +	5	A.Subramanian (SC)	1 1/6-1	X
	7	MBC*	6	R.Kalaiyarasi (BC)	1	X

8	BC#	7	M.Shanmugam (SC)	· ·	X
9 GT*		8	G.Rajendran (BC)	V	/
10	BC#	19	G.Amulrani (SC)	✓ Jan. 3	X
11	GT*	10	A.Mariammal (BC)	1	1
12	SC	11	N.Sasirekha (SC)	/	X
13	MBC#	12	K.Shanthi (SC)	1	X
14	BC#	1,3	S.Andavar (SC)	<b>✓</b>	X
15	BCM#	14	T.C.P.Jayalakshmi (SC)	/	X
16	SC	15	R.Mohanasundaram (SC)	1	X
17	MBC*	16	K.Chithra (OC)	<b>✓</b>	X
18	BC*	17	R.Krishnasamy (BC)	1	X
19	G## %	18	R.Harikrishnan (SC)	V	X
20	BC#	19	R.Janaki (SC)	1	X
21	GT#	20	V.Pushpa (SC)	1	X
22	SC	21	V.Natarajan (SC)	✓	X
23	MBC*,	22	M.A.Mohamed Nazeer (BC)	/	X
24	BC#	23	C.Chamundeeswari (SC)	<b>/</b>	X
25	GT*	24	V.Anbu Mohan(BC)	~	X
26	SC	25	A.Subramanian (SC)	/	X
27	GT,*	26	P.N.Sasikala (BC)	_	X
28	MBC*	27	A.Vijayakumari (BC)	1	X
29	GT*	28	J.Hebziba James (BC)	<b>✓</b>	X
30	BC*	29	M.Azhagammal (OC)	<b>/</b>	X
31	GT*	30	S.Anandraj (OC)	1	X
32	SC (A)	31	G.Nandhini (SC)	/	X
33	MBC#	32	K.Sumathi (SC)	/	X
34	BC#	33	S.Thirugnanasambandam (SC)	<b>✓</b>	X
35	GT#·	34	A.Tamil Selvi (SC)	<b>/</b>	Х

Rotation is followed only for SC/ST and filled up by seniority with candidates in respect of other communities.

<sup>\*\*</sup> The communities mentioned against the candidates in column (5) is for reference only and has no relevance to the communities mentioned in column (3). It is only for the purpose of identifying the vacancies pertaining to SC/ST which may have to be carried forward to the subsequent panels.

<sup>\*\*\*</sup> Carried forward vacancies in respect of the year mentioned.

<sup>#</sup> Filled up by seniority with SC candidates

7. The temporary list of Assistant Commissioners (Commercial Taxes) as in paragraph 6 above is purely drawn on ad-hoc basis and it does not confer any right on the individuals to claim seniority in future and it is prepared by adopting the rule of reservation in respect of SC/ST candidates alone, subject to the outcome of the following cases:-

(i) Special Leave Petition No. CC 1762 of 2006 filed by the Government of Tamil Nadu in the issue of rule of reservation, which is pending before the Hon'ble

Supreme Court of India, New Delhi;

(ii) Writ Appeal No.2280 of 2011, against the orders in Writ Petition No.11618 of 2009, Writ Petition Nos.18847 to 18853 of 2009 and Writ Petition Nos.21448 to 21455 of 2009 dated 6.4.2011, which is pending before the High Court of Madras;

(iii) Writ Appeal Nos.155 to 159 of 2014 and Miscellaneous Petition Nos.2 of 2014 in Writ Appeal Nos.156 to 159 of 2014, against the order of the High Court of Madras dated 20.1.2014 in Writ Petition Nos.18209 of 2012 etc. batch cases, which are pending before the High Court of Madras; (iv) Orders of the High Court of Madras, dated 29.12.2015 in Writ Petition

No.40992 of 2015; and

(v) any other cases pending in this regard.

8. The Principal Secretary Commissioner of Commercial Taxes shall communicate the temporary list to all the persons concerned as ordered in G.O. (Ms.) No.707, Personnel and Administrative Reforms Department, dated 3.7.1981. Necessary posting orders will be issued by the Principal Secretary / Commissioner of Commercial Taxes separately.

(BY ORDER OF THE GOVERNOR)

Md.NASIMUDDIN

PRINCIPAL SECRETARY TO GOVERNMENT (FAC) 

The Individuals concerned

(through the Principal Secretary/ Commissioner of Commercial Taxes, Chennai-5) The Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.

(also for displaying the list in the notice board as per General Rule 4 (a) of the Tamil Nadu State and Subordinate Services)

The Secretary, Tamil Nadu Public Service Commission, Chennai-3. Copy to:

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2 SEANO CONTRACTOR OF THE SECOND CONTRACTOR OF

The Personnel and Administrative Reforms (B) Department, Chennai-9. Stock file/Spare copy.

// FORWARDED / BY ORDER //

SECTION OFFICER