



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 2013-2014 by recruitment by transfer - Orders - Issued.

COMMERCIAL TAXES AND REGISTRATION (E1) DEPARTMENT

G.O. (Ms.) No. 20

Dated 19.02.2014.

Vijaya, Maasi,

Thiruvalluvar Aandu 2045.

Read:

1. G.O Ms. No.116, Commercial Taxes and Registration Department, dated 24.8.2012.
2. From the Commissioner of Commercial Taxes, Letter No.CP2/508/2013, dated 6.6.2013.
3. Interim injunction granted by the High Court of Madras (Madurai Bench) in MP (MD) No.4 of 2013 in W.P (MD) No.11129 of 2013.
4. Order of the High Court of Madras dated 20.1.2014 in W.P Nos.18209 of 2012 etc. batch cases.
5. Order of the High Court of Madras dated 30.1.2014 in W.A Nos.155 to 159 of 2014 and MP Nos.2 of 2014 in W.A Nos.156 to 159 of 2014.
6. From the Principal Secretary/Commissioner of Commercial Taxes, Letter No.CP2/508/2013, dated 5.2.2014.

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 2013-2014 be fixed as 291 (Two hundred and ninety one).

2. In the Commercial Taxes Department from the year 1968 to 1980, the seniority list of Assistant Commercial Tax Officers (now redesignated as Deputy Commercial Tax Officer) was prepared separately for the four composite divisions of Chennai, Coimbatore, Trichy and Madurai. In G.O Ms.No.679, Commercial Taxes and Religious Endowments Department, dated 29.7.1980, "one unit system" for the State as a whole was adopted for the purpose of fixing seniority in the cadre of Assistant Commercial Tax Officer and Deputy Commercial Tax Officer (now Commercial Tax Officer). This led to filing of many writ petitions and after many rounds of litigations, both in the High Court and the

Supreme Court, a regular list of Deputy Commercial Tax Officer (now Commercial Tax Officer) fit for appointment as Commercial Tax Officer (now Assistant Commissioner (Commercial Taxes)) for the years from 1984 to 2010 in respect of recruitment by transfer alone was drawn in G.O Ms.No.30, Commercial Taxes and Registration Department, dated 9.3.2012 and objections were invited before confirming the list. After examining the objections in detail, the said list in respect of recruitment by transfer alone was confirmed in G.O Ms.No.69, Commercial Taxes and Registration Department, dated 4.6.2012. Based on the above, the inter-se-seniority in the cadre of Assistant Commissioner (Commercial Taxes) for the years from 1984 to 2010 between direct recruits and transferees has also been ordered in G.O Ms. No.116, Commercial Taxes and Registration Department, dated 24.8.2012. Subsequently, in Commissioner of Commercial Taxes' Proc.No.P1/15245/ 2011-1, dated 18.8.2011, the inter-se-seniority list in the cadre of Deputy Commercial Tax Officers (now Commercial Tax Officers) has also been prepared for the years from 1984 to 2010. For the years 2011 and 2012, the list has been published in Commissioner of Commercial Taxes' Proc.No.P1/15245/2011, dated 13.9.2012. In these lists, the names of persons who are considered for permanent Commercial Tax Officer vacancies are shown in **Annexure-A** and those Commercial Tax Officers who are acting against temporary vacancies are shown in **Annexure-B**.

At that time, the seniority revision in the cadre of Commercial Tax Officers (now Assistant Commissioners) was under process and finally the G.O (Ms.) No.116, Commercial Taxes and Registration Department, dated 24.8.2012 was issued fixing the inter-se-seniority between direct recruits and transferees from the years 1984 to 2010. As the crucial date of panel year (i.e. 1.1.2011 to 31.12.2011) was over, a 'Nil' panel for the year 2011-2012 in the cadre of Assistant Commissioner (Commercial Taxes) was drawn in G.O (D) No.465, Commercial Taxes and Registration Department, dated 16.10.2012.

In G.O (D) No.125, Commercial Taxes and Registration Department, dated 24.9.2012, the estimate of vacancy in the cadre of Assistant Commissioners (Commercial Taxes) for the year 2012-2013 by recruitment by transfer has been fixed as 237. Based on the permanent list of Commercial Tax Officers published by the Commissioner of Commercial Taxes in his proceedings dated 13.9.2012, the drawal of regular list of Assistant Commissioners (Commercial Taxes) for the year 2012-2013 has been examined. However, as most of the officials have not completed the mandatory two years assessment service in the category of Commercial Tax Officer, a 'Nil' panel for the year 2012-2013 was also drawn in the cadre of Assistant Commissioner (Commercial Taxes) in G.O (D) No.302, Commercial Taxes and Registration Department, dated 17.6.2013.

The qualifications prescribed in the Tamil Nadu Commercial Taxes Service Rules for appointment to the post of Assistant Commissioner (Commercial Taxes) is as follows:-

- (i) Must have passed the Accounts Test for Executive Officer, departmental test in Commercial Taxes Acts Part I, II & III and Book-Keeping.
- (ii) Must not have completed 57 years of age on the 1st 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 Deputy Commercial Tax Officers (now Commercial Tax Officer) engaged in assessment work.

3. The Commissioner of Commercial Taxes has proposed the Government to draw a temporary list of Commercial Tax Officers fit for promotion as Assistant Commissioners (Commercial Taxes) for the year 2013, in view of the existence of large number of vacancies in the cadre of Assistant Commissioner (Commercial Taxes), and suggested a list of 143 candidates for inclusion in the said list in the letter second read above.

4. Writ Petitions were filed before the High Court of Madras as detailed below in connection with the issue of temporary list of Assistant Commissioners (Commercial Taxes) for the year 2013:-

- (i) to quash the final seniority list of Commercial Tax Officers issued by the Commissioner of Commercial Taxes in his proceedings dt.18.8.2011 and for directions not to effect any ad-hoc or regular promotions for the adhoc promotees in Annexure-B of the said list and not to bring the Annexure-B adhoc appointees in Annexure-A list (W.P No.18209 of 2012, W.P No.20336 of 2013 and W.P No.11324 of 2013);
- (ii) to quash the proceedings issued by the Commissioner of Commercial Taxes, dated 13.9.2012 and for directions to prepare a single inter se seniority list of all approved candidates in conformity with the G.O Ms. No.176, Personnel and Administrative Reforms Department, dated 5.7.1994 and General rules 4, 31 and 35 (aa) without making any distinction between candidates selected for vacancies in permanent posts and temporary posts (W.P No.4879/2013);
- (iii) to quash the proceedings issued by the Commissioner of Commercial Taxes, dated 13.9.2012 and for directions to prepare a final seniority list strictly in accordance with the principles laid down in W.P No.12786 of 1985 as confirmed by the Hon'ble Supreme Court in C.A No.1474 of 1987 and not to make any adhoc promotions whatsoever to the detriment of direct recruits ignoring the principles of seniority (W.P No.11129 of 2013); and
- (iv) to revert such temporary / adhoc appointees from the cadre of Commercial Tax Officers and above and also those who are juniors in

[4]

such cadre and are placed above the seniors on temporary promotions and to publish the seniority list for the year 2011 and 2012 for Commercial Tax Officers and effect consequent promotion for the directly recruited Deputy Commercial Tax Officers within a stipulated period with all consequent benefits (W.P No.19088 of 2012).

5. The Hon'ble High Court of Madras (Madurai Bench) in the order third read above has granted interim injunction restraining the respondents from making any temporary promotion to the post of Assistant Commissioners (Commercial Taxes) from Annexure-B of the impugned Proceedings of the Commissioner of Commercial Taxes dated 13.9.2012.

6. The Hon'ble High Court of Madras has delivered its common order on 20.1.2014 as in the reference fourth read above in the above Writ Petitions. The observations of the High Court, in a nut shell, are tabulated below:-

(i)	The plea of the petitioners that Annexure 'B' list candidates (promotees) is an illegal one is not accepted by the High Court, holding that the Hon'ble Supreme Court in the judgement dated 10.2.1999 in C.A No.1454/1987 and the orders of the High Court dated 4.3.2009 have not prohibited anywhere in the judgement in regard to the operation of temporary lists for filling up of temporary vacancies and since their appointment is in temporary list, the same would not affect the petitioners in any manner whatsoever. (para 120 of the order)
(ii)	Confirmation of service shall be made in the entry level posting to which he was appointed and it is not necessary to confirm or declare probation at every stage and as such, the contra plea taken on behalf of the petitioners to the effect that Annexure 'B' candidates (promotees) have not even commenced service in the Tamil Nadu Commercial Taxes Subordinate Service, in that they have not even commenced probation at the entry level post etc. is not acceded to by the High Court. (para 122 of the order)
(iii)	Confirmation should be made only once and the confirmation need not be done at every stage. (para 123 of the order)
(iv)	There can be no hardship or inconvenience caused to the petitioners in regard to the preparation of temporary panel of Assistant Commissioner (Commercial Taxes) for the year 2013, since the 1 st Respondent/State is only filling up the huge number of vacancies to augment the revenue collection and mobilize resources to its coffers. (para 124 of the order)
(v)	The petitioners as on 1.1.2013 are not possessing the requisite qualification of not less than 2 years of service in all as Commercial Tax Officer engaged in assessment work, it is quite clear that the

	petitioners are not fulfilling the eligibility requirement of Rule 4(1)(A)(iii) of the Tamil Nadu Commercial Taxes Service Rules. (para 125 and 126 of the order)
(vi)	It is for the 1 st respondent / Government to relax the qualification of experience of the petitioners who lack the same (in regard to the prescribed experience) and in this regard, the Court of Law cannot issue any directions to the 1 st respondent because of the simple fact the efficiency, relaxation though may be made while making initial appointment but such relaxation cannot be applied in case of promotion. (para 127 of the order)
(vii)	In the absence of an enforceable legal right, no mandamus can be asked for by the petitioners. (para 138 of the order)
(viii)	As far as the present case is concerned, there is no material to show that for the post of Assistant Commissioner, the official respondents 1 and 2 have relaxed the two years assessment service and therefore, it cannot be said that the petitioners have been discriminated and the prescribed service requirement in the rules cannot be construed either as a capricious or mala fide or in any event an arbitrary one. (para 142 of the order)
(ix)	Only when substantive vacancies are filled, the claim for regular promotion arises and the petitioners cannot coerce or compel the department to give them promotion ahead of the persons in the 2/3 rd quota, more so, when they are not in the zone of consideration / eligibility to be considered during the year 2013. The two annexures 'A' (Direct Recruits) and 'B' (promotees) in the impugned proceedings dated 18.8.2011 of the Commissioner of Commercial Taxes cannot be said to be an invalid one because of the reason that the inter-se-seniority between the direct recruits and promotes would be fixed only after finalizing the quota meant for recruits by transfer. (para 143 of the order)
(x)	The Writ Petitioners / Direct Recruits cannot curtail the benefit of promotion being given to the promotees and when there are temporary vacancies, the respondents 1 and 2 are entitled to accord temporary promotions to the qualified persons and it does not affect either the seniority or regular promotional avenues. As such, the entire claim of the Writ Petitioners is per se not legal, in the eye of law. (para 144 of the order)
(xi)	Ordinarily, similarly situated employees in an establishment, while discharging the same duties and responsibilities like that of others, are not to be discriminated, in the eye of law. Per contra, they are to be treated in an equal fashion. If certain persons are alone showered with the benefit of relaxation either in regard to the qualification aspect or otherwise, then, it will kindle a reasonable and prudent person's mind to

	recall and recollect the illuminating words of George Orwellian, who pertinently said, ' <i>All are equal but some are more equal than others</i> '. (para 153 of the order)
(xii)	The petitioners cannot insist upon the respondents 1 and 2 to follow the General Rule 35(aa) of the Tamil Nadu State and Subordinate Service Rules for fixation of seniority. (para 161 of the order)

By taking into account all the above observations, the High Court has concluded in the order fourth read above as follows:

"162. Further, when the Petitioners herein/promotees have not challenged the three principles/ guidelines enunciated by this Court in W.P.No.12786 of 1985 dated 19.06.1986 (subsequently confirmed by the Hon'ble Supreme Court in C.A.No.1454 of 1987 dated 10.02.1999) and also the Hon'ble Supreme Court has added the fourth principle, they are not entitled to seek the relief in regard to the quashing of the orders in Proceedings No.P/1/15245/2011-1 dated 13.09.2012 etc. Even as per the order of the Hon'ble Supreme Court in C.A.No.1454 of 1987 dated 10.02.1999 and also by the order of this Court in W.P.No.12786 of 1985 dated 19.06.1986 it is clear that the individual appointed to the cadre would rank senior to a direct recruitment subject to the condition his appointment is to a cadre post. Also that the direct recruits were appointed against the substantive vacancies but the transferees were appointed beyond their quota by way of temporary appointment which was clarified by this Court in W.P.No.12786 of 1985 and subsequently, confirmed by the Hon'ble Supreme Court. Looking at from any point of view, the Writ Petitions filed by the Writ Petitioners/Promotees sans merits.

Disposition:

163. In the result, W.P.No.18209 of 2012, W.P.No.19088 of 2012, W.P.No.4879 of 2013, W.P.No.11129 of 2013, W.P.No.11324 of 2013 and W.P.No.20336 of 2013 are dismissed. Consequently, connected Miscellaneous Petitions are also dismissed. No costs. Before parting with the case, this Court aptly points out that the power of relaxation cannot be employed to give general exemption from compliance with regulations regardless of Justice and Equity, in the considered opinion of this Court. As a matter of fact, the power to relax a qualification or an eligibility criteria if granted by Rules cannot be exercised arbitrarily, as opined by this Court. However, the same should be exercised for the purpose of rectifying injustice done to an individual or setting right the grievance of group of individuals. Suffice it for this Court to point out that the power of relaxation either of qualification or eligibility basis cannot be exercised by the concerned authorities to shower benefits on few individuals in disregard to the principles and general rules of application contained in the regulations that are in force from time to time. In short, the power of relaxation is to be exercised in the interest of Justice, Equity and in Public Interest. Therefore, this Court opines that although the 1st Respondent is empowered, as

per Rule 48 of the Tamil Nadu State and Subordinate Service Rules, to relax the applicability of any rule etc., the same may be resorted to by the authorities concerned with utmost care, caution and circumspection in future, leaving no room for any one to complain that there is a discrimination in regard to the relaxation of a particular Rule relating to one set/ channel of Employees, thereby preventing litigations."

7. The High Court of Madras in its interim order fifth read above in W.A Nos.155 to 159/2014 and M.P Nos.2 of 2014 in W.A Nos.156 to 159 of 2014, filed against the common order of the High Court of Madras dated 20.1.2014, has directed that the temporary promotion made, if any, shall be subject to the result of the writ appeals.

8. The Principal Secretary/Commissioner of Commercial Taxes in his letter sixth read above has stated that the officials mentioned in Sl.Nos.36 to 69 and again from Sl.Nos.92 to 110 in the seniority list (directly recruited Assistant Commercial Tax Officers (now Deputy Commercial Tax Officers), are seniors in the permanent list of Commercial Tax Officers for the years 2011 and 2012, but they have not completed the statutory requirement of 2 years of service as Deputy Commercial Tax Officer (now Commercial Tax Officer) engaged in Assessment work. Whereas, the officials mentioned below their names, though juniors to the aforesaid direct recruits, have completed 2 years of service as Deputy Commercial Tax Officer (now Commercial Tax Officer) engaged in assessment work, by virtue of their inclusion in the temporary list of Commercial Tax Officers upto 2010. These direct recruits are in the permanent list (ie) Annexure-A to the Commissioner of Commercial Taxes' proceedings confirming their seniority to permanent cadre in the Commercial Tax Officer post, while the transferees who have completed the mandatory assessment service are in Annexure-B and are acting against temporary vacancies. Obviously, in the combined seniority list, the candidates in Annexure-A gain seniority much before the Annexure-B candidates. The Principal Secretary/Commissioner of Commercial Taxes has therefore requested that the names of directly recruited Assistant Commercial Tax Officers (now Deputy Commercial Tax Officers) may also be considered for inclusion in the temporary list of Assistant Commissioners for the year 2013 by relaxing relevant rules by the Government.

9. The post of Assistant Commissioner (Commercial Taxes) in the Commercial Taxes Department is the cutting edge post from the view point of assessment and collection of revenue every month. 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. The huge vacancy in this cadre proves to be an impediment to the department in carrying out the statutorily entrusted work and it reflects on the revenue collection also.

10. The Government have examined the proposal of the Principal Secretary / Commissioner of Commercial Taxes together with the orders of the Hon'ble High Court of Madras in greater detail. Taking into account of the huge vacancy existing in the cadre of Assistant Commissioner (Commercial Taxes) in the Commercial Taxes Department, the Government have decided to draw a temporary list of Commercial Tax Officers for

appointment as Assistant Commissioners (Commercial Taxes) for the year 2013-2014 and to restrict the drawal of temporary list to the 188 vacancies, after reserving 40 vacancies already reported to the Tamil Nadu Public Service Commission for direct recruitment.

11. Accordingly, based on the seniority list of Commercial Tax Officers drawn by the Commissioner of Commercial Taxes in his Proc.No.P1/15245/2011, dated 18.8.2011 and Proc.No.P1/15245/2011-I, dated 13.9.2012, the Government hereby direct that the names of the following 188 persons be included in the temporary list of Commercial Tax Officers for appointment as Assistant Commissioners (Commercial Taxes) by recruitment by transfer in the Tamil Nadu Commercial Taxes Service for the year 2013-2014 in the order of their seniority / eligibility in relaxation of rule 4(a) read with Annexure-I-A (ii) & (iii) of Tamil Nadu Commercial Taxes Service Rules relating to shortage in service in all as Commercial Tax Officer engaged in assessment work and age in their favour, pending drawal of regular list in consultation with the Tamil Nadu Public Service Commission:-

Cycle	Turn	Whether SC/ST, MBC/DNC BC, OC	Sl. No	Name Thiru/Tmt.	Rules relaxed	
					Service	Age
(1)	(2)	(3)	(4)	(5)		
Unfilled vacancies for SC/ST	2010- 2011 ***	SC/ST (1-4)	1.	A. Jayasanthi (SC)	x	x
			2.	J.Kavitha (SC)	✓	x
			3.	H.K.Srinivasan (SC)	✓	x
			4.	S.Pandiarajan (SC)	✓	x
	2011-2012 & 2012-2013	SC/ST (NIL PANEL)		--		
I Cycle** [2013-14]	174	BC*	5	A.Jawahar Ali (BC)	x	x
	175	GT*	6	C.Sundaramoorthy (BC)	✓	x
	176	SC	7	M.Balasubramanian (SC)	✓	x
	177	MBC*	8	V.Muthukumar (MBC)	✓	x
	178	BC*	9	M.Kalaiselvi (MBC)	✓	x
	179	GT*	10	C.Geetha (BC)	✓	x
	180	BC *	11	A.Tamilselvan (BC)	✓	x
	181	GT*	12	N.Sathyapriya (BC)	✓	x
	182	SC	13	A.Maduraipandiyan (SC)	✓	x
	183	MBC*	14	B.Priya (BC)	✓	x
	184	BC*	15	P.Arul Arasan (BC)	✓	x
	185	GT*	16	N.Saravanakumar (BC)	✓	x
	186	SC	17	R.Rajanbabu (SC)	✓	x
	187	MBC*	18	V.Prakash (OC)	✓	x

188	BCM*	19	S.Mahendran (MBC)	✓	x
189	GT*	20	S.Mahesh (BC)	✓	x
190	BC*	21	M.Paramarthalingam (BC)	✓	x
191	GT*	22	K.Nagaraji (BC)	✓	x
192	SC	23	Y.Kayalvizhi (SC)	✓	x
193	MBC*	24	M.Geetha (BC)	✓	x
194	BC*	25	T.Parthipan (BC)	✓	x
195	GT*	26	Saravanan Sattaiappan (MBC)	✓	x
196	MBC*	27	K.Mageswari (BC)	✓	x
197	BC*	28	M.V.S.Manian (BC)	✓	x
198	GT*	29	C.Kayalvizhi (MBC)	✓	x
199	BC*	30	K.Muthukrishnan (BC)	✓	x
200	GT	31	P.Dhanasekaran (BC)	✓	x
1	GT	32	S.K.Sivakumar (BC)	✓	x
2	SC	33	J.Gopi Ranjith (SC)	✓	x
3	MBC*	34	G.Narmatha (BC)	✓	x
4	BC*	35	N.Moorthy (MBC)	✓	x
5	GT*	36	S.Palanivelan (MBC)	✓	x
6	SC	37	D.Srinivasan (ST)	✓	x
7	MBC*	38	T.Pushpavathi (MBC)	✓	x
8	BC*	39	K.Shanthi (BC)	✓	x
9	GT*	40	R.Saravanakumar (BC)	✓	x
10	BC*	41	K.S.Lakshmi Narayanan (BC)	✓	x
11	GT*	42	P.Saravanakumar (BC)	✓	x
12	SC	43	R.Kavitha (SC)	✓	x
13	MBC*	44	L.Meenakshi (BC)	✓	x
14	BC*	45	V.Barathiraja (BC)	✓	x
15	BCM*	46	N.Vadivel (BC)	✓	x
16	SC	47	G.Amsaveni (SC)	✓	x
17	MBC*	48	J.Anbu Tamilarasi (BC)	✓	x
18	BC*	49	M.Raghavan (MBC)	✓	x
19	GT*	50	S.Venkatesh (SC)	✓	x
20	BC*	51	R.Kasi (SC)	✓	x
21	GT*	52	M.Manoharan (SC)	✓	x
22	SC	53	A.Anjali Devi (SC)	✓	x
23	MBC*	54	A.Kumar (BC)	✓	x
24	BC*	55	K.Ramkumar (MBC)	✓	x

25	GT*	56	M.Suresh (SC)	✓	✓
26	SC	57	N.Shanmugavalli (SC)	✓	x
27	GT*	58	V.Gunasekaran (BC)	✓	✓
28	MBC*	59	A.Jeyachandran (MBC)	✓	x
29	GT*	60	S.Sekar (BC)	✓	x
30	BC*	61	S.Balasundar (MBC)	✓	x
31	GT*	62	M.Periakaruppan (OC)	✓	x
32	SC	63	R.Miruthunjayan (ST)	✓	x
33	MBC*	64	A.Natarajan (MBC)	✓	x
34	BC*	65	G.R.Ganesamurthy (MBC)	✓	x
35	GT*	66	S.Gajapathy (OC)	✓	x
36	SC	67	M.Prabakaran (SC)	✓	x
37	MBC*	68	N.Ramu (BC)	✓	x
38	BC*	69	N.K.Saravanan (BC)	✓	x
39	GT*	70	P.Geetha (OC)	✓	x
40	BCM*	71	S.Jayalakshmi (OC)	✓	✓
41	GT*	72	R.Manoharan (BC)	✓	✓
42	SC	73	J.Sreepathy Rajan (SC)	✓	x
43	MBC*	74	D.Balamurugan (MBC)	✓	x
44	BC*	75	K.Gowri (MBC)	✓	x
45	GT*	76	G.Ramachandran (MBC)	✓	x
46	MBC*	77	J.Kumari Remy (BC)	✓	x
47	BC*	78	S.Rajalakshmi (BC)	✓	x
48	GT*	79	K.Vidarthi (BC)	✓	x
49	BC*	80	D.Malathi (BC)	✓	x
50	ST	81	R.Rani (SC)	✓	x
51	GT*	82	N.Amutha (BC)	✓	x
52	SC	83	K.Sadayan (SC)	✓	✓
53	MBC*	84	P.Murugan (BC)	✓	x
54	BC#	85	S.Gunasekaran (SC)	✓	x
55	GT#	86	M.Manothangam (SC)	✓	x
56	SC	87	A.Balaiah (SC)	✓	x
57	MBC#	88	V.K.Karuppiah (SC)	✓	✓
58	BC#	89	S.S.Kathiravan (SC)	✓	x
59	GT#	90	M.S.Kathiravan (SC)	✓	x
60	BC#	91	A.Raman (SC)	✓	x
61	GT*	92	N.Vasantha (BC)	✓	x
62	SC	93	K.Kannabiran (SC)	✓	x

63	MBC*	94	M.Balasubramanian (OC)	✓	x
64	BC*	95	Manish Kumar B.Bhatt (OC)	✓	x
65	GT*	96	M.Venkatesan (BC)	✓	x
66	SC	97	B.Dhanraj (SC)	✓	x
67	MBC*	98	Naresh Kumar H.Vyas (OC)	✓	x
68	BC*	99	M.Amudha (BC)	✓	x
69	GT*	100	R.Muralidharan (BC)	✓	x
70	BC*	101	N.Shanmugasundaram(BC)	✓	x
71	GT*	102	E.Sadasivam (OC)	✓	✓
72	SC	103	P.Balamanickam (SC)	✓	✓
73	MBC*	104	N.Dhandapani (BC)	✓	x
74	BC*	105	R.Seralathan (BC)	✓	x
75	GT*	106	M.Bhojan (BC)	✓	✓
76	SC	107	M.Nalini (SC)	✓	x
77	MBC*	108	S.Kalaimani (BC)	✓	x
78	BCM*	109	C.Karthikeyan (BC)	✓	x
79	GT*	110	R.Kandhan (BC)	✓	x
80	BC*	111	T.Chithambaram (BC)	✓	✓
81	GT*	112	M.B.Balachandar (BC)	✓	x
82	SC	113	P.Kumaran (SC)	✓	x
83	MBC*	114	V.M.Thenmozhi (BC)	✓	x
84	BC*	115	R.Sivasubramanian (BC)	✓	x
85	GT*	116	R.Sumathi (BC)	✓	x
86	SC	117	V.Arasudevan (SC)	✓	x
87	MBC*	118	C.Mohanakrishnan (BC)	✓	x
88	BC*	119	G.Manivannan (MBC)	✓	x
89	GT*	120	G.Bharathy (BC)	✓	x
90	BC*	121	T.Velliappan (OC)	✓	x
91	GT*	122	J.Mary Daisy (OC)	✓	x
92	SC	123	T.M.Mogesh Kumaran (SC)	✓	x
93	MBC*	124	C.Valliarasi (OC)	✓	✓
94	BC*	125	V.Padma (OC)	✓	x
95	GT*	126	Renu S.Kamal (BC)	✓	x
96	MBC*	127	R.Mahendran (BC)	✓	x
97	BC*	128	B.Udayakumar (BC)	✓	x

98	GT#	129	B.Jayanthi (SC)	✓	x
99	BCM*	130	M.Surendrakumar (OC)	✓	x
100	GT*	131	D.R.Margret Rose (BC)	✓	✓
101	MBC*	132	J.Rosalin Sundari (BC)	✓	x
102	SC	133	D.Ravi (SC)	✓	x
103	GT*	134	C.Kani (BC)	✓	x
104	BC*	135	R.Balasubramanian (BC)	✓	x
105	GT*	136	B.Kannan (BC)	✓	x
106	SC	137	P.Mallika (SC)	✓	✓
107	MBC*	138	K.Vijayalakshmi (BC)	✓	x
108	BC*	139	R.Ravichandran (BC)	✓	x
109	GT*	140	S.Rukmani (OC)	✓	x
110	BC*	141	C.Venkatesan (OC)	✓	x
111	GT*	142	J.Murali (MBC)	✓	x
112	SC	143	K.Somasundaram (SC)	✓	x
113	MBC*	144	G.Venugopal (OC)	✓	x
114	BC*	145	G.Natarajan (BC)	✓	x
115	GT*	146	S.Ramanathan (BC)	✓	x
116	SC	147	A.Thenmozhi (SC)	✓	x
117	MBC*	148	D.Jeya (BC)	✓	x
118	BC*	149	S.Poongothai (OC)	✓	x
119	GT*	150	N.Leelavathi (BC)	✓	x
120	BC*	151	V.Nallaperumal (OC)	✓	x
121	GT*	152	S.S.Rajendran (BC)	✓	x
122	SC	153	P.Chelliah (SC)	✓	x
123	MBC*	154	P.Ilangovan (BC)	✓	x
124	BC#	155	V.Prabhu (SC)	✓	x
125	GT#	156	P.K.Soundararajan (SC)	✓	x
126	SC	157	V.Periasamy (SC)	✓	✓
127	MBC*	158	T.Madhan Mohan (OC)	✓	x
128	BC*	159	R.Vasanthakumari (BC)	✓	x
129	GT*	160	G.V.Nagarajan (OC)	✓	x
130	BCM*	161	S.Amanullah (BC)	✓	x
131	GT*	162	T.Baskaran (BC)	✓	x
132	SC	163	A.Saradha (SC)	✓	x

133	MBC*	164	S.K.Ashok Kumar (BC)	✓	x
134	BC*	165	P.Madhavi (BC)	✓	x
135	GT*	166	R.Venkateswaran (BC)	✓	x
136	SC	167	G.Arunmozhi (SC)	✓	x
137	MBC*	168	G.Parvathavarthini (OC)	✓	x
138	BC*	169	K.Vasanthakumar (BC)	✓	x
139	GT*	170	G.Joseph Immanuel Inbaraj (BC)	✓	x
140	BC*	171	N.Suyamprakasan (BC)	✓	x
141	GT*	172	C.P.Mallika Padmini (OC)	✓	x
142	SC	173	M.Bhavani (SC)	✓	x
143	MBC*	174	M.Dayalan (BC)	✓	x
144	BC*	175	D.Mahendran (BC)	✓	x
145	GT*	176	J.Thangamani (BC)	✓	x
146	MBC*	177	M.Soundarapandian (BC)	✓	x
147	BC*	178	S.Saroja (BC)	✓	x
148	GT*	179	M.Nagaraj Gurumoorthy (BC)	✓	✓
149	BC*	180	P.Kalaivani (BC)	✓	x
150	ST	181	J.Senthilvel (SC)	✓	x
151	GT*	182	H.Abdul Rahim (BC)	✓	x
152	SC	183	R.Tamilselvi (SC)	✓	x
153	MBC*	184	R.Vasanthi (MBC)	✓	✓
154	BC*	185	B.Mohan (OC)	✓	x
155	GT#	186	S.Selvaganapathy (SC)	✓	x
156	SC	187	No candidate	-	
157	MBC*	188	Deepakkumar R.Davey (OC)	✓	x
158	BCM*	189	K.Sattanathan (OC)	✓	x

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

** 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.

*** Carried forward vacancies in respect of the year mentioned.

Filled up by seniority with SC candidates

[14]

12. The temporary list of Assistant Commissioners (Commercial Taxes) as in paragraph 12 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 W.P No.11618 of 2009, W.P Nos.18847 to 18853 of 2009 and W.P 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 MP Nos.2 of 2014 in W.A Nos.156 to 159 of 2014, against the order of the High Court of Madras dated 20.1.2014 in W.P Nos.18209 of 2012 etc. batch cases, which are pending before the High Court of Madras; and

(iv) any other cases pending in this regard.

13. The Principal Secretary / Commissioner of Commercial Taxes is requested to 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)

S.K.PRABAKAR

PRINCIPAL SECRETARY TO GOVERNMENT

To

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:

The Personnel and Administrative Reforms (B) Department, Chennai-9.

Sf/Scs.

//FORWARDED / BY ORDER//


19/2/14
SECTION OFFICER