

Endt. No. CP2/2128/2014

Office of the Principal Secretary /  
Commissioner of Commercial Taxes,  
Chepauk, Chennai - 600 005.

Dated: 2.03.2015

G.O. (Ms.) No. 34, Commercial Taxes and Registration (E1)  
Department, dated 27.02.2015, is forwarded.

for Principal Secretary /  
Commissioner of Commercial Taxes

3/3

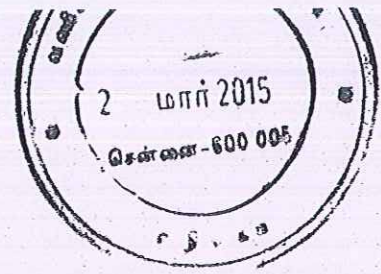
To  
The individuals concerned.

Through the Joint Commissioners (CT) concerned.

Copy to:

1. The all Joint Commissioners (CT) including Enforcement.
2. The Joint Commissioner (Computer Systems),  
Office of the Principal Secretary/Commissioner of Commercial Taxes,  
Chennai. - (Requested to publish in the Inter / Intranet official website)
3. The Hon'ble Chairman, STAT, Chennai.
4. Pay and Accounts Officers / Treasury Officers  
Through the Joint Commissioners concerned
5. PA to PS/CCT, Chennai-5.
6. SF





## 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 2014-2015 by recruitment by transfer – Orders – Issued.

### COMMERCIAL TAXES AND REGISTRATION (E1) DEPARTMENT

G.O. (Ms.) No.34

Dated: 27.02.2015.

Jaya, Masi, 15

Thiruvalluvar Aandu 2046.

Read:

1. Government Order (Ms.) No.93, Commercial Taxes and Registration Department, dated 9.12.2014.
2. Government Order (Ms.) No.98, Commercial Taxes and Registration Department, dated 22.12.2014
3. From the Principal Secretary / Commissioner of Commercial Taxes, Letter No.CP2/2128/ 2014, dated 20.10.2014 and 2.12.2014.

#### 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 2014-2015 be fixed as 44 (Forty four).

2. In the Commercial Taxes Department from the year 1968 to 1980, the seniority list of Assistant Commercial Tax Officers (now re-designated 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. The regular panels of Assistant Commissioners (Commercial Taxes) for the year 2011-2012 and 2012-2013 were drawn as 'nil' vide Government Order (D) No.465, Commercial Taxes and Registration Department, dated 16.10.2012 and Government Order (D) No.302, Commercial Taxes and Registration Department, dated 17.06.2013.



Subsequently, regular panel of Assistant Commissioners (Commercial Taxes) for the year 2013-2014 has been drawn in the Government Order second read above.

3. 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 Officer, 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<sup>st</sup> 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.

4. The Principal Secretary / Commissioner of Commercial Taxes in the letter third read above has stated that filling up of the vacant posts in the cadre of Assistant Commissioners (CT) 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 certain 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 (CT) for the year 2014 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.

5. 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 2014-2015.

6. 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 (CT) 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 CTO 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 (CT) 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.



7. By adopting the same principle followed while drawing the temporary list of Assistant Commissioners (CT) 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 44 persons be included in the temporary list of Assistant Commissioners (CT) by recruitment by transfer in the Tamil Nadu Commercial Taxes Service for the year 2014-2015 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:-

Cycle	Turn	Whether SC/ST, MBC/DNC, BC, OC	Sl. No	Name Thiru/Tmt	Rules relaxed	
					Service in Assessment work	Age
(1)	(2)	(3)	(4)	(5)		
Unfilled vacancies for SC/ST in the 156 <sup>th</sup> turn	2013-2014***	SC/ST 1	1.	S.Gopi (SC)	✓	X
I Cycle** [2014-15]	159	GT*	2	D.Palani (MBC)	✓	X
	160	BC*	3	Indira(A)Muthumeena (BC)	✓	X
	161	GT*	4	A.Gurusamy (MBC)	✓	X
	162	SC	5	K.Kumaran (SC)	✓	X
	163	MBC*	6	S.Kandasamy (BC)	✓	X
	164	BC*	7	P.Narayanan (BC)	✓	✓
	165	GT*	8	G.Shyamkumar (BC)	✓	X
	166	SC (A)*	9	M.Matheswari (SC)	✓	X
	167	MBC#	10	A.Rajaram (SC)	✓	X
	168	BC*	11	G.Preetha (OC)	✓	X
	169	GT#	12	B.Desaye (SC)	✓	X
	170	BC#	13	V.Kathiravan (SC)	✓	X
	171	GT*	14	P.Anny Jacqueline Shanthi (OC)	✓	X
	172	SC	15	V.Sakadevan (SC)	✓	X
	173	MBC*	16	K.Nagarajan (BC)	✓	X
	174	BC*	17	M.S.Vijayakumar (OC)	✓	X
	175	GT#	18	K.Rajaram (SC)	✓	X
	176	SC	19	M.Nirmala (SC)	✓	X
	177	MBC#	20	V.Annapakiyam (SC)	✓	X



178	BC*	21	P.Vasuki (BC)	✓	✓
179	GT*	22	M.Tamil Selvi (BC)	✓	X
180	BC*	23	B.Sekar (BC)	✓	✓
181	GT*	24	S.Palani (BC)	✓	X
182	SC	25	R.Mohan (SC)	✓	X
183	MBC*	26	B.Ramesh (OC)	✓	X
184	BC#	27	M.Lakshmi (SC)	✓	X
185	GT*	28	B.Raghupathy (BC)	✓	X
186	SC	29	A.Tamil Selvi (SC)	✓	X
187	MBC*	30	P.Appandairaj (OC)	✓	X
188	BCM*	31	J.Muthukrishnan (BC)	✓	X
189	GT#	32	S.Karuppiyah (SC)	✓	X
190	BC*	33	A.Mathiazhagan (BC)	✓	X
191	GT*	34	G.Balasubramanian (BC)	✓	X
192	SC	35	V.Meekakshi (SC)	✓	X
193	MBC*	36	T.Rajendran (MBC)	✓	X
194	BC*	37	V.Sankareeswaran (BC)	✓	X
195	GT#	38	R.Karuppasamy (SC)	✓	X
196	MBC#	39	K.Vasuki (SC)	✓	X
197	BC*	40	R.Malathi (OC)	✓	X
198	GT#	41	J.Shajee (SC)	✓	X
199	BC#	42	M.Titus Chandrasekar (SC)	✓	X
200	GT#	43	K.Jayamani (SC)	✓	X
1	GT#	44	S.Arumugaraj (SC)	✓	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

8. The temporary list of Assistant Commissioners (Commercial Taxes) as in paragraph 7 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.

9. 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)

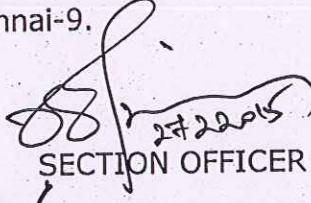
S.K.PRABAKAR  
PRINCIPAL SECRETARY TO GOVERNMENT

To  
The Individuals concerned (through the Principal Secretary/  
Commissioner of Commercial Taxes, Chennai-5)  
The Principal Secretary/Commissioner of Commercial Taxes, Ch-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//

  
SECTION OFFICER  
27/2/2015  
L212114