



### **ABSTRACT**

Public Services - Tamil Nadu Commercial Taxes Service - Consequential Revision of regular list of Commercial Tax Officers/ Assistant Commissioners fit for appointment as Assistant Commissioners/ Deputy Commissioners for the years from 1987 to 2011 - Orders - Issued.

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

**G.O. (Ms.) No.139**

**DATED: 02.11.2012**

**Iyppasi 17**

**Thiruvalluvar Aandu 2043**

**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.CP3/29218/2012, dated 7.9.2012, 24.9.2012 and 27.9.2012.

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### **ORDER:**

In the Commercial Taxes Department from the year 1968 to 1980, the seniority list of Assistant Commercial Tax Officers 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. 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/ Commercial Tax Officer fit for appointment as Commercial Tax Officer/Assistant Commissioner (Commercial Taxes) for the years from 1984 to 2010 in respect of recruitment by transfer alone was drawn vide 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 vide G.O. (Ms) No.69, Commercial Taxes and Registration Department, dated 4.6.2012.

2. According to Rule 2(c) of Tamil Nadu Commercial Taxes Services, appointments to permanent vacancies in the posts included in category 4 i.e., Commercial Tax Officer (now Assistant Commissioner) shall be made in the following cyclical order by taking into account the date of joining as criteria, namely:-

- (i) Recruitment by transfer
- (ii) Recruitment by transfer
- (iii) Direct Recruitment

Accordingly, as per the above Rule position, the Government, after careful consideration of the proposal received from the Commissioner of Commercial Taxes and taking into account the four principles laid down by the Hon'ble High Court of Madras in W.P No.12786 of 1985 dated 19.6.1986 and affirmed by the Hon'ble Supreme Court of India in CA No.1454/1987 and based on the orders issued by the Hon'ble High Court of Madras in W.P.No.11618/2009, W.P.Nos.18847 to 18853/2009 and W.P.Nos.21448 to 21455/2009 dated 6.4.2011, ordered to fix the inter-se-seniority in the regular list of Commercial Tax Officer / Assistant Commissioner (Commercial Taxes) by direct recruitment and by recruitment by transfer for the years from 1984 to 2010, in the G.O 1<sup>st</sup> read above.

3. The post of Deputy Commissioners in the Commercial Taxes Department is categorized as Category No.3 under the Tamil Nadu Commercial Taxes Services.

*As per Special Rule 2 of the Tamil Nadu Commercial Taxes Services, promotion to the post of Deputy Commissioners shall be made from the category of Assistant Commissioners.*

*As per clause (b) of Special Rule 2 of the Tamil Nadu Commercial Taxes Services, all promotions shall be made on grounds of merit and ability, seniority being considered only where merit and ability are approximately equal.*

*As per Special Rule 4(c) of the Tamil Nadu Commercial Taxes Services, no person shall be eligible for promotion as Deputy Commissioners of Commercial Taxes unless he is an approved probationer in the category of Assistant Commissioners on the 1<sup>st</sup> January of the year for which the list of such promotion is drawn.*

There is no direct recruitment in the post of Deputy Commissioners and as such Assistant Commissioners who have completed their probation are eligible for consideration to the post of Deputy Commissioners.

4. Based on the inter-se-seniority in the category of Assistant Commissioners, by recruitment by transfer and by direct recruitment for the years 1984 to 2010 issued in G.O. first read above and this inter-se-seniority list in the post of Assistant Commissioners shall form the basis for drawal of regular list of Deputy Commissioners. The Commissioner of Commercial Taxes has sent the proposals for consequential revision of regular list of Deputy Commissioners for the years from 1987 to 2012 in the references 2<sup>nd</sup> read above. Further, the

Commissioner of Commercial Taxes has stated that this consequential revision has been proposed only for permanent vacancies in the category of Deputy Commissioners, as was done in the case of Assistant Commissioners.

5. Combining all the above aspects, the Government, after careful consideration of the proposal received from the Commissioner of Commercial Taxes, order consequential revision of regular list of Commercial Tax Officers/ Assistant Commissioners fit for appointment as Assistant Commissioners/ Deputy Commissioners for the years from 1987 to 2011 as appended in annexure. As the officers facing charges under rule 17(b) of the Tamil Nadu Civil Services (Discipline and Appeal) Rules and who are undergoing currency of punishment have to be deferred / passed over, the names of Selvi B.Vimala, Thiru.K.Veeramani, Thiru.V.Mahendran are passed over and that of Thiru.D.Boopalan who is facing a criminal case is deferred.

6. The Commissioner of Commercial Taxes is requested to communicate the consequential revision of regular list of Commercial Tax Officers/ Assistant Commissioners fit for appointment as Assistant Commissioners/ Deputy Commissioners for the years from 1987 to 2011 to all the persons concerned as ordered in G.O. (Ms.) No.707, Personnel and Administrative Reforms Department, dated 3.7.1981.

(BY ORDER OF THE GOVERNOR)

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT.

To

The individuals concerned.

Through: The Commissioner of Commercial Taxes, Chennai-5.

The Commissioner of Commercial Taxes, Chennai-5.

(to be displayed in Notice Board).

The Senior Personal Assistant to Hon'ble Minister  
(Commercial Taxes and Registration),

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

The Chief Minister's Office, Chennai-9.

The Personnel and Administrative Reforms Department, Chennai -9.  
SF/SC.

//FORWARDED/BY ORDER//

SECTION OFFICER

## Annexure

<b>Regular list of Deputy Commissioners for the year 1987-2011</b>		
<b>Combined Inter-se-seniority No.</b>	<b>Seniority No. of relevant year</b>	<b>Name of the Candidate</b>
<b>1987</b>		
1	1	KARUPIAH P
2	2	MANOHAR C
3	3	MURALIDHARAN S (PERUMAL)
4	4	PERUMAL R
5	5	MUTHUMANICKAM M
6	6	ABDUL MAJEETH M
7	7	ARUMUGAM K
8	8	HARIHARASWAMY S
9	9	NAGESWARAN K V
10	10	LOGANATHAN C A
11	11	JANAKARAJAN M
12	12	KOLANDAIVADIVELU L
13	13	ALAGARSWAMY A
14	14	CHITIRAVELU T
15	15	THIRUVADI P
16	16	SIVAPRAKASH N
17	17	ANTONY JACOB A
18	18	SEKAR R
19	19	VENUGOPALAN N
20	20	BALASUNDARAM M
21	21	JAYAPRAKASAM P
22	22	BALASUBRAMANIAN S
23	23	NATARAJAN G
24	24	VETHANTHAM SRINIVASAN
25	25	NATESAN A
26	26	KRISHNAN M
27	27	KALYANASUNDARAM M K
28	28	MEENAKSHI SUNDARAM V
29	29	CHANDRASEKARAN P

30	30	MANGALADURAI A D
31	31	PARANJOTHI S C
<b>1988</b>		
32	1	APPAVU V
33	2	SAMUEL S T
34	3	CHANDRASEKARAN K
35	4	SHANMUGAM S
36	5	SANKARA KUTTALAM T P
37	6	SUGUMARAN S
38	7	THANGARAJ V
39	8	SUBRAMANIAN P R
40	9	MAHALINGAM M
41	10	PONNAMBALAM S A
42	11	JAYAKRISHNAN M
43	12	VARADAN K
44	13	SUBBIAH O
45	14	SANTHANAM V
46	15	AUTHITHAN I
47	16	ALFRED A
48	17	GOPALAKRISHNAN N
49	18	NATARAJAN M S
50	19	SUNDARARAJ S
51	20	POOBALARAYAN G R
52	21	RAMANUJAM A
53	22	THANASINGH DARE
54	23	KOTHANDARAMAN K
55	24	RATHINASAMY E
56	25	NATARAJAN T
57	26	SHANMUGAM A
58	27	GNANASEKAR B
59	28	PERIASAMY D
60	29	SUNDARAM T C
61	30	SEKAR T
62	31	RADHAKRISHNAN R
63	32	JOTHIRAMALINGAM S
64	33	SIVARAJ M
65	34	MURUGAN S
66	35	THIAGARAJAN U

<b>1989</b>		
67	1	SIVAKUMAR S
68	2	SUBRAMANIAM G
69	3	EDISON N
70	4	NARAYANASWAMI S
71	5	RADHAKRISHNAN T S
72	6	MOHAN P R
73	7	SHAFIQUE AHAMED S
74	8	SAKTHIVEL M
75	9	KARUNAKARAN M
76	10	NAGASUBRAMANIAN V
77	11	RAMU K
78	12	KOTHANDARAMAN S R
79	13	MUTHU S
<b>1990</b>		
80	1	CHANDRAMOHAN R
81	2	KANDASAMY K S
82	3	DEENADHAYALAN L
83	4	RAMASAMY S
84	5	ANBUKUMARAN I
85	6	BAKTHA SIRONMANI C
86	7	PALANISAMY K
<b>1991</b>		
87	1	MURUGAIAN P
88	2	SUBAIYAN M
89	3	KANNAN R
90	4	PARANTHAMAN S
91	5	MOHAMED SHAHUL HAMEED M A
<b>1992</b>		
92	1	VAYANAPERUMAL R
93	2	KANAGAVEL MANOHARAN S
94	3	MADHESHWARAN T P
<b>1993</b>		
95	1	ELANGO VAN N
96	2	THANGAPANDIAN A

97	3	RAMAN A
98	4	SARVAR ALLAM A
<b>1994</b>		
99	1	VISWASAM P
100	2	ASOKAN S P
101	3	JAINULABIDEEN M
<b>1995</b>		
	-	Nil
<b>1996</b>		
102	1	MANI M
<b>1997</b>		
	-	Nil
<b>1998</b>		
103	1	KUMARESAN M
104	2	ABDUL RAZAK K
<b>1999</b>		
105	1	ANBALAGAN A
106	2	DEVANATHAN P
<b>2000</b>		
	-	Nil
<b>2001</b>		
107	1	MANOHARAN A
108	2	KAJAKAMAL A
109	3	RAVINDIRAN AMALRAJ T
110	4	MANICKAM V
111	5	GOVINDAN V
112	6	GOPAL K
<b>2002</b>		
113	1	BHASKARAN N
114	2	ARUMUGAM A
115	3	NAGARAJAN P

<b>2003</b>		
116	1	ARUMUGAM P
117	2	RAJASEKARAN N
118	3	SUDHAMAN M
119	4	CHANDRASEKARAN K
120	5	MEDHAR MOHIDEEN K
121	6	MOHAN M
<b>2004</b>		
122	1	KOTHANDARAM S
123	2	KALIYAMOORTHY K
124	3	SYED ALI AHAMED
125	4	SYED HASSAN AHAMED SAYEED
<b>2005</b>		
126	1	VENKATESAN R
127	2	SACHITHANANDAN C
128	3	VISWANATHAN S
129	4	LOGANATHAN K
130	5	THIRUGNANSAMBANTAM A
131	6	SIVARAMAN K
132	7	RAMAKRISHNAN N
<b>2006</b>		
133	1	BOSE P M
134	2	ABDUL BASHEER S
135	3	MOHAMED HANIFA M
136	4	THUMANIVANNAN R
137	5	ARUMUGAM C
138	6	MAHALINGAM K
139	7	NARASIMMAL N
140	8	GNANASEKARAN K
141	9	NATARAJAN S
142	10	CHANDRASEKARAN D
143	11	SUGUMARAN D
<b>2007</b>		
144	1	KANCHANA K
145	2	ASHRAF ALI K S



146	3	MASILAMANI P
147	4	CHANDRASEKARAN K
148	5	CHANDRASEKARAN M
149	6	THANGAVELU S
150	7	JEGAVEERAN P S
<b>2008</b>		
151	1	RAGHUPATHI J
152	2	SIVAKOLUNDHU K
153	3	DEIVANAYAGAM A
154	4	SUNDARAM K
155	5	PEER MOHAMED S
156	6	GUL MOHAMED G
157	7	ARUMUGAM P
158	8	SHANMUGANATHAN R
159	9	SAKTHIVEL P
160	10	THAMBIDURAI T
<b>2009</b>		
161	1	VIJAYAKUMAR S
162	2	KASIVISWANATHAN P
163	3	ELANGO P
164	4	RADHA V
165	5	DEVENDHIRABOOPATHY B
166	6	GNANAPRAKASAM R
167	7	PALANI C
168	8	ISAIVANI K
169	9	PARAMESWARAN M
170	10	SITRARASU P
<b>2010</b>		
171	1	LATHA.K
172	2	RAMADEVI.D
173	3	SARASWATHI S.M.
174	4	GNANAKUMAR.S
175	5	NARAYANAN.P
176	6	RAZEYA S
177	7	KARUNANIDHI R
178	8	VISWANATHAN R S

179	9	JOTHINATHAN A
180	10	KARUPIAH N
<b>2011</b>		
181	1	SUBASHCHANDRABOSE.B
182	2	SOUNDARARAJAPANDIAN.D
183	3	SADASIVAM.K
184	4	RAVI.M
185	5	PADMAVATHI.T
186	6	SUSHEEL KUMAR.B
187	7	PONMALA.M.S
188	8	KARTHIKEYANI.K.M
189	9	SIVAHARINI.B
190	10	PRABAVATHI.R
191	11	SWAMINATHAN.A
192	12	SAROJINI.M
193	13	ANBUKANI.A
194	14	KURINJISELVAM.S
195	15	KOTHANDARAMAN S

**SUNIL PALIWAL**  
**SECRETARY TO GOVERNMENT**

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**SECTION OFFICER**