



**ABSTRACT**

Public Services - Tamil Nadu Commercial Taxes Service - Consequential Revision of regular list of Assistant Commissioners/Deputy Commissioners fit for appointment as Deputy Commissioners/Joint Commissioners for the years from 1988 to 2013 - Orders - Issued.

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

G.O. (Ms.) No.16

Dated 27.02.2013.

Nandana, Maasi, 15,  
Thiruvalluvar Aandu 2044.

Read:

1. G.O (Ms.) No.116, Commercial Taxes and Registration Department, dated 24.8.2012.
  2. G.O (Ms.) No.139, Commercial Taxes and Registration Department, dated 2.11.2012.
  3. From the Commissioner of Commercial Taxes Letter No.CP3/35824/2012, dated 24.12.2012 and 22.1.2013.
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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. Therefore only temporary lists were prepared for each year and regular list could not be drawn from 1982. As per the orders of the Hon'ble Supreme Court dated 4.3.2009 in C.P.No.263 of 2007 in C.A No.1454/1987 filed by some of the direct recruits ACTOs, the inter se seniority list of ACTOs for the period from 1968 to 2006 were drawn by PS/CCT in Proc.P1/58439/2007 dated 4.5.2009. Against this revised list, some of the direct recruits as well as transferees filed W.P.Nos.11438 of 2009 11618/2009, 18847 to 18853/2009, 21448 to 21455 of 2009 etc. This was subsequently dismissed by Hon'ble High Court of Madras on 6.4.2011 and Hon'ble High Court of Madras also confirmed the seniority list of ACTOs drawn on 4.5.2009. Based on the revised list of ACTOs for the period from 1968 to 2006, the DCTO list from 1981 to 2010 was also drawn by the Commissioner of Commercial Taxes on 18.8.2011. Consequent on the revised seniority list of DCTOs, the Govt., have fixed the inter-se-seniority between the direct recruits and recruitment by transfer in the regular list of Commercial Tax Officer/Assistant Commissioner (CT) for the years from 1984 to 2010 in Government Order first read above.

2. The post of Deputy Commissioners now re-designated as Joint Commissioners in the Commercial Taxes Department is categorized as Category No.2 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 now re-designated as Joint Commissioners shall be made from the category of Assistant Commissioners now re-designated as Deputy 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(d) of the Tamil Nadu Commercial Taxes Services, for appointment as Deputy Commissioner now re-designated as Joint Commissioner of Commercial Taxes, one must not have completed 57 years of age on the first day of July of the year for which the list is drawn.*

There is no direct recruitment in the post of Deputy Commissioners now re-designated as Joint Commissioners

3. The inter-se-seniority in the category of Assistant Commissioners, by recruitment by transfer and by direct recruitment for the years 1984 to 2010 have been issued in the Government Order 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. Consequential revision of regular list of Assistant Commissioners fit for appointment as Assistant Commissioners / Deputy Commissioners for the years from 1987 to 2011 have been drawn in the Government Order second read above and this inter-se-seniority list in the post of Deputy Commissioners shall form the basis for drawal of regular list of Joint Commissioners.

4. The Commissioner of Commercial Taxes has sent the proposals for consequential revision of regular list of Deputy Commissioners now re-designated as Joint Commissioners for the years from 1988 to 2013 in the references 3rd read above and has stated that the relevant proviso to Special Rules for Tamil Nadu Commercial Taxes Services has been taken into account.

5. Combining all the above aspects, the Government, after careful consideration of the proposals of the Commissioner of Commercial Taxes, order consequential revision of regular list of Assistant Commissioners/ Deputy Commissioners fit for appointment as Deputy Commissioners/ Joint Commissioners for the years from 1988 to 2013 as appended in annexure.

6. The Commissioner of Commercial Taxes is requested to communicate the consequential revision of regular list of Assistant Commissioners/ Deputy Commissioners fit for appointment as Deputy Commissioners/ Joint Commissioners for the years from 1988 to 2013 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****REGULAR LIST OF DEPUTY COMMISSIONERS NOW RE-DESIGNATED AS JOINT COMMISSIONERS FOR THE YEAR 1988-2013.**

| Combined Inter-se-seniority No. | Seniority No. of relevant year | Name of the candidate    |
|---------------------------------|--------------------------------|--------------------------|
| <b>1988</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.                             | NAGESWARAN K.V.          |
| 9.                              | 9.                             | LOGANATHAN C.A.          |
| 10.                             | 10.                            | KOLANDAIVADIVELU L.      |
| <b>1989</b>                     |                                |                          |
|                                 | -                              | NIL                      |
| <b>1990</b>                     |                                |                          |
| 11                              | 1                              | CHITIRAVELU T            |
| <b>1991</b>                     |                                |                          |
| 12                              | 1                              | THIRUVADI P              |
| 13                              | 2                              | SIVAPRAKASH N            |
| <b>1992</b>                     |                                |                          |
|                                 | -                              | NIL                      |
| <b>1993</b>                     |                                |                          |
| 14                              | 1                              | ANTONY JACOB A           |
| <b>1994</b>                     |                                |                          |
|                                 | -                              | NIL                      |
| <b>1995</b>                     |                                |                          |
|                                 | -                              | NIL                      |
| <b>1996</b>                     |                                |                          |
|                                 | -                              | NIL                      |

|             |   |                   |
|-------------|---|-------------------|
| <b>1997</b> |   |                   |
|             | - | NIL               |
| <b>1998</b> |   |                   |
| 15          | 1 | SEKAR R           |
| 16          | 2 | KRISHNAN M        |
| <b>1999</b> |   |                   |
| 17          | 1 | PARANJOTHI S C    |
| <b>2000</b> |   |                   |
|             | - | NIL               |
| <b>2001</b> |   |                   |
| 18          | 1 | CHANDRASEKARAN K  |
| 19          | 2 | SUGUMARAN S       |
| 20          | 3 | THANGARAJ V       |
| 21          | 4 | MAHALINGAM M      |
| <b>2002</b> |   |                   |
| 22          | 1 | JAYAKRISHNAN M    |
| <b>2003</b> |   |                   |
| 23          | 1 | SUNDARARAJ S      |
| <b>2004</b> |   |                   |
| 24          | 1 | POOBALARAYAN G R  |
| 25          | 2 | RATHINASAMY E     |
| <b>2005</b> |   |                   |
| 26          | 1 | GNANASEKAR B      |
| 27          | 2 | SEKAR T           |
| 28          | 3 | RADHAKRISHNAN R   |
| <b>2006</b> |   |                   |
|             | - | NIL               |
| <b>2007</b> |   |                   |
| 29          | 1 | JOTHIRAMALINGAM S |
| <b>2008</b> |   |                   |
| 30          | 1 | MURUGAN S         |
| 31          | 2 | SIVAKUMAR S       |
| 32          | 3 | SUBRAMANIAM G     |

|             |   |                  |
|-------------|---|------------------|
| <b>2009</b> |   |                  |
| 33          | 1 | CHANDRAMOHAN R   |
| <b>2010</b> |   |                  |
| 34          | 1 | MURUGAIAN P      |
| <b>2011</b> |   |                  |
| 35          | 1 | VAYANAPERUMAL R  |
| 36          | 2 | ELANGO VAN N     |
| 37          | 3 | SARVAR ALLAM A   |
| 38          | 4 | MOHAN M          |
| 39          | 5 | THUMANIVANNAN R  |
| 40          | 6 | MAHALINGAM K     |
| <b>2012</b> |   |                  |
|             | - | NIL              |
| <b>2013</b> |   |                  |
| 41          | 1 | GNANASEKARAN K   |
| 42          | 2 | SUGUMARAN D      |
| 43          | 3 | SHANMUGANATHAN R |
| 44          | 4 | SAKTHIVEL P      |

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT

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