

W.P.(MD)No.20547 of 2021

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **07.08.2024**

CORAM:

THE HONOURABLE **MR.JUSTICE ABDUL QUDDHOSE**

W.P.(MD)No.20547 of 2021

and

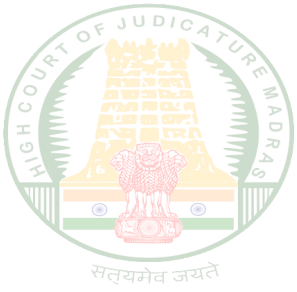
W.M.P.(MD)No.17182 of 2021

A.Muthupandi

... Petitioner

/Vs./

- 1.The Principal Secretary / Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-5.
- 2.The Joint Commissioner,
Commercial Taxes (State Taxes),
Madurai Division,
Commercial Taxes Buildings,
Dr. Thangraj Salai, Madurai-20.
- 3.The Deputy Commissioner,
Commercial Taxes (State Taxes),
Madurai West Division,
Commercial Taxes Buildings,
Dr. Thangaraj Salai, Madurai-20.
- 4.The Assistant Commissioner,
Commercial Taxes,
Theni-I, Sidco Complex,
Madurai Road, Theni District -625531.



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5. The Secretary,
Tamil Nadu Public Service Commission,
V.O.C. Nagar, Park Town,
Chennai-3.

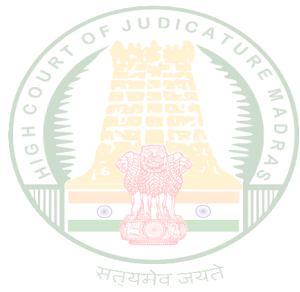
6. The Registrar,
The Gandhigram Rural Institute,
Deemed University Gandhigram,
Gandhigram (Po), Athur Tk,
Dindigul-624302.

7. The Personal Assistant To Principal Secretary to Government,
Higher Education Department,
Chennai – 9.

... Respondents

(R7 is Impleaded Vide Court Order Dated.03.07.2024 in WMP(MD).
19144/2021.)

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the 1st respondent to consider the petitioner representation dated 25.09.2021 for the post of Deputy Commercial Taxes Officer post and the same the 1st respondent directing the 4th respondent to register in the petitioner's service record book, his qualification B.Cop is equivalent to B.Com on the basis of G.O.(MS).No. 65, Agenda 70 dated 24.04.2019 issued by the Higher Education (K2) Department and subsequently, the 2nd respondent to include the petitioner's name in the promotion panel list for 2021 for the post of the Deputy Commercial Taxes Officer post within a time frame that may be stipulated by this Court.



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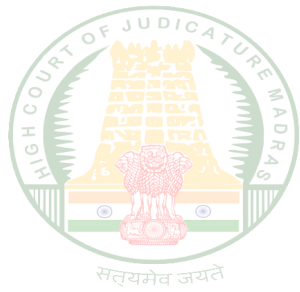
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For Petitioner : Mr.V.Palanichamy
For Respondents : Mr.R.Sureshkumar (R1 to R4)
Additional Government Pleader
Mr.V.Panneerselvam (R5)
Mr.Ma.Pa.Thangavel (R6)
Mr.T.Amjad Khan (R7)
Government Advocate

ORDER

This writ petition has been filed for writ of mandamus seeking for a direction to the first respondent to consider the petitioner's representation dated 25.09.2021 seeking for the post of Deputy Commercial Taxes Officer within a time frame to be fixed by this Court.

2. The petitioner claims that he is entitled for promotion to the post of Deputy Commercial Taxes Officer. Despite the same, he has not been promoted. He has also given a representation dated 25.09.2021 to the first respondent seeking for promoting him to the post of Deputy Commercial Taxes Officer. Presently, the petitioner is an Assistant in the Commercial Taxes Department.



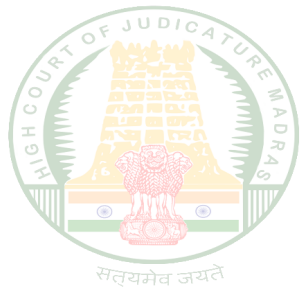
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3. The learned Additional Government Pleader appearing for the respondents has also placed on record the instructions received by her from the Tamilnadu State Council for Higher Education dated 06.08.2024 stating that the petitioner is qualified to the post of Deputy Commercial Taxes Officer, since the educational qualification held by him presently is equivalent to Junior Grade Accountancy conducted by Director of Technical Education. However, the promotion can be granted subject to the petitioner's merit and other requirements.

4. No prejudice would be caused to the respondents, if the petitioner's representation dated 25.09.2021 as stated supra is considered on merits and in accordance with law, within the time frame to be fixed by this Court.

5. Accordingly, this Court directs the first respondent to pass final orders on the petitioner's representation dated 25.09.2021 seeking for his promotion to the post of Deputy Commercial Taxes Officer, within a period of twelve (12) weeks from the date of receipt of a copy of this order. It is made clear that this Court is not expressing any opinion with



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regard to the merits and demerits of the petitioner's representation, in this writ petition.

6. With the aforesaid direction, this writ petition is disposed of.

No costs. Consequently, connected miscellaneous petition is closed.

07.08.2024

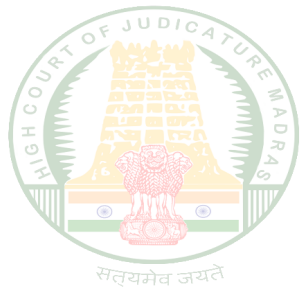
Index : Yes / No

NCC : Yes / No

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TO:

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ABDUL QUDDHOSE, J.

Sm

5.The Personal Assistant To Principal Secretary to Government,
Higher Education Department,
Chennai – 9.

Order made in
W.P.(MD)No.20547 of 2021

Dated:
07.08.2024