



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-01-2026

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**THE HON'BLE MR JUSTICE R. SURESH KUMAR
AND
THE HON'BLE MR.JUSTICE SHAMIM AHMED**

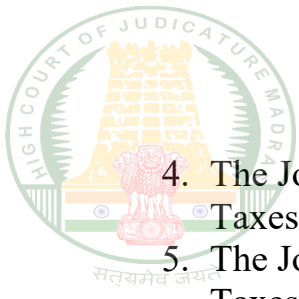
**WA Nos. 509 & 510 of 2024
&
CMP Nos. 3501, 3503, 3485, 3489 of 2024**

1. S.LavagusaS/o.A.Sethu, 45B, Sevaloor,
Melamaruthappa Puram, (P.O), Sankarankovil
Taluk, Thenkasi District 627 860.
2. M.IndhumathiD/o.K.Marimuthu, 28A/1,
Ellamavallavan St, Samathanapuram,
Palayamkottai- 627 002.
3. S.SelvakumariW/o.A.Masanamuthu, 59/5C-1,
Karunkadu Road, Pettai- 627 004.
4. B.ChidambaramW/o.A.R.J.Venkatesan, 4/12G,
South Car St, Krishnapuram 627 011.
5. M.GanapathyD/o.A.Madakannu, 1/86-A, East
St. Mullikulam (P.O), Kadayanallur (T.K) 627
755.
6. K.RamachandranS/o.Krishnasamy, H-3, Police
Quarters, Marsingpat, Beema Nagar, Trichy-1.
7. E.KumaresanS/o.Elumalai, 14-A,Periyar Salai,
Alli Nagar, Polir, Tiruvannamalai- 606 803.
8. M.TamilselviD/o.P.Murugesan, 1219, Rangan
St., Polur, Tiruvannamalai- 606 803.

..Appellant(s)

Vs

1. The Commissioner OfCommercial Taxes,
Chepauk, Chennai- 5.
2. The Additional Commissioner (Admn)Office of
the Principal Secretary / Commissioner of
Commercial Taxes, Chepauk, Chennai-5.
3. The Joint Commissioner (ST)Commercial
Taxes Department, Tirunelveli Division.



4. The Joint Commissioner (ST)Commercial Taxes Department Tiruchi Division.
5. The Joint Commissioner (ST)Commercial Taxes Department, Vellore Division.
6. M.Saravanan,S/o. P.Muthukani, 79, Bharathi Nagar 6th Street, Muthapudupet, Iaf Avadi, Chennai 55.
7. S.Veeramanikandan,S/o. N.Selvaraj, 173, South Street, Allaperi, Kariapatti Taluk, Virudhunagar District 626 106.(r6 And R7 Are Imleaded As Per Order Dated 28.11.2023 In Wmp.31979/2023 In Wp.11701/2021 By Rnmj)

..Respondent(s)

WA No. 510 of 2024

1. T. ParameswariD/o.Thangavel, Deputy Commercial Tax Officer, NO.74, ATC Nagar, Rasi Illam Dasanaikurpathy, Salem 636201.
2. A. ParimalamW/o.P.Anbazhagan,Deputy Commercial Tax Officer,No.63/13, Iyyer Layout, Singanallur, Coimbatore- 641 005.
3. S.GeethaW/o.S.Mathiyarasan,Deputy Commercial Tax Officer, NO.5, Amman Nagar North Street, Near Jain Temple, Aval Poondurai, Erode- 638115.
4. K.VadivambalD/o.A.KRISHNAN, DEPUTY COMMERCIAL TAX OFFICER, NO.1/103, NALLI PALAYAM, GANDHI ASHRAMAN POST, THRIUCHENGODE TK, NAMAKKAL DIST 637 203.
5. V.EswariD/o.K.Veeramani, Deputy Commercial Tax Officer, 1/103, Nalli Palayam , Gandhi Ashramam Post, Thiruchengode Taluk, Namakkal District- 637201.
6. A.BharathiD/o.K.Arunachalam, Deputy Commercial Tax Officer,2/130, west Street, Manivizhunthan (North), Manivizhunthan Colony, Thalai Vasal Taluk, Salem District- 636 112.
7. R.VidhyalakshmiD/o.S.Rajalingam,Deputy Commercial Tax Officer, 2-2/5A, Sri Nagar 4th Street, Mullai Nagar, P.N.Pudhur, Coimbatore- 641041
8. C.RajalakshmiW/o.C.Selvam, Deputy

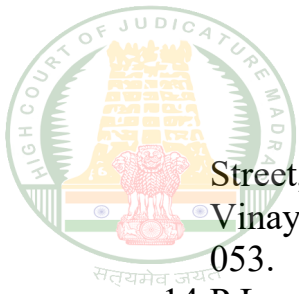


Commercial Tax Officer, 640/ 42A, Premier
Enclave, Boyampalayam, Tiruppur- 641602.

..Appellant(s)

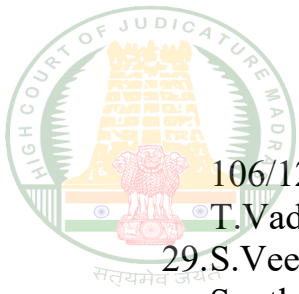
Vs

1. The State Of Tamil Nadu Rep.by the Secretary to Government, Commercial Tax and Registration Department, Fort St. George, Chennai 9.
2. The Secretary To Government Personnel and Administrative Reforms Department, Fort St George, Chennai- 600 0090
3. The Principal Secretary/commissioner For Commercial Taxes, Office of the commissioner for Commercial Tax, Ezhilagam, Chepauk, Chennai- 600 005.
4. M.Saravanan S/o. P.Muthukani, 79, Bharathi Nagar 6th Street, Iaf Avadi, Chennai - 600 055.
5. S.Rajasekaran S/o. N.Seetharaman, 26, Anbu Street, Mullai Nagar, Orikkai, Kancheepuram - 631 502.
6. B.Sathis S/o. S.Balakrishnan, 6/13, Lakshmi puram Extension, 3rd Main Road, West Tambaram, Chennai - 600 045.
7. D.Saravana Babu S/o. A.Dharmalingam, 4, Kazhur Main Road, Virudampet, Vellore District - 632 006.
8. R.Ranjeevi S/o. K.R. Rajakanthan, 185/3, Narasingapuram Post, Perambakkam, Tiruvallur District - 631402.
9. M.Sumalatha D/o. R.Mani, 3/49, Metro Park Apartment, Padikuppam Main Road, Mugappair East, Chennai - 600 107.
10. R.Karuppasamy S/o. S.Rajendran, 70, Bharathi Nagar 4th Street, Govarthanagiri, Kamaraja Nagar Post, Chennai - 600 071.
11. D.Ramya D/o. K.Damodaran, 111, Kanchi Kalayanasundaram Street, Orikkai, Kancheepuram District - 631 502.
12. N.Agila D/o. P.Nagappan, 69/17, Bharathiyar Street, Sakthi Nagar, Malaiyambakkam, Chennai - 600 123.
13. K.Ramesh S/o. V.Kumarasamy, 14/9, Kannaki



Street, Kothaan Apartment, G1, B-block,
Vinayagapuram, Ambattur, Chennai - 600
053.

14. P. Loganayagi D/o. K. Ponnurangam, 8, Jai Sakthi Amman Kovil Street, Bharathi Nagar, Thirumazhisai, Chennai - 600 124.
15. V. Arulmozhi S/o. Vedagirimoorthy, Plot No. 39, Phase-8, Thendral Nagar, Thimmavaram, Chengalpattu - 603 101
16. K. Kirubakaran S/o. K. Kumar, 146/63-a, Mettu Street, Chengalpattu - 603 002.
17. K. Durga Devi D/o. A. K. Kannadasan, 5/186, Burner Street, Mugappaier East, Chennai - 600 037.
18. R. Rekha D/o. D. Rajendran, 18, Venkateshwara Street, Rajivi Gandhi Nagar, Pattabiram, Chennai - 600 072.
19. G. Divya D/o. P. Govindasamy, E-252, Indra Street, Pallavan Nagar, Kancheepuram - 631 501.
20. R. Pradeebha D/o. R. Rajasekaran, 69, G-2, Cheran Flats, Santhosh Nagar, Kolathur, Chennai - 600 099.
21. T. Kuppuswamy S/o. A. Thanthoni, 86, Vallalar Nagar, Kancheepuram - 631 501.
22. B. Muniraj S/o. M. Balasubramanian, 12, Ambal Nagar, Thadikombu Road, Dindigul - 624 001.
23. V. S. Boobalan S/o. S. Swaminathan, 20, Ramalakshmi Nagar, Dindigul District - 624 004.
24. K. Ganeshkumar S/o. K. Kamatchi, West Street, Kariyampatti Post, Silukkuvarpatti Village, Nilakottai Taluk, Dindigul District - 624 215.
25. C. Gowthami D/o. P. Chandrasekar, 52-a, Periyasamy Konar Street, Thathaneri, Madurai - 625 020.
26. R. Parvathi D/o. A. Ramasamy, 356, Harveypatti, Thirupparankundram, Madurai - 625 005.
27. T. Aadhisiva S/o. Thandeeswaran, 15/w-22, Erasai Road, K. K. Kulam, Chinnamanur - 625 515.
28. K. Jeyanthimathi D/o. P. Krishnamoorthy, 10-8-



- 106/12. Ward No. 10, Bodinayakkanpatti,
T.Vadipati, Madurai - 625 218.
- 29.S.VeeramanikandamS/o. N. Selvaraj, 173,
South Street, Allperi, Kariapatti Taluk,
Virudhungan District - 626 106. (r4 To R29 Are
Impleaded As Per Order Dated 28.11.2023in
Wmp.31572/2023 In Wp.11687/2021 By Rnmj)
- 30.B.RadhakrishnanS/o. Bakthavatchalam, Deputy
Commercial Tax Officer, No.458/4, TNHB
Quarters, Moovendar Nagar, Shanthi
Colony,Chennai- 40.
- 31.A.MahendiranS/o.T.Aridoss, Deputy
Commercial Tax Officer,Office of the Manali
Assessment Circle, No.73A, Jagadambal Road,
MCG Avenue, Madhavaram Milk Colony,
Chennai-51.
- 32.P.Josephine Stella SagayaD/o.J.Packiaswamy,
Deputy Commercial Tax Officer, No. 22, The
Banjara Hills, Pudhur Kovai, Coimbatore-
641042.
- 33.D.PushpaW/o.N.Thirumal, Deputy Commercial
Tax Officer, No.131, Old No. 66, Gengu Reddy
Lane, Egmore,Chennai- 8.
- 34.M.Golden SheelaW/o.M.Uthira Dass, Deputy
Commercial Tax Officer, Plot No. 34, Sasthiri
Nagar, Second Main Road, Kolathur,Chennai-
99.
- 35.D.ShantiD/o.Dhavasi Moorthy, Deputy
Commercial Tax Officer, 4/160, Vignes Nagar,
5th Cross Street, Sakthi Nagar,Trichy- 620019.
- 36.A.ArunavathiW/o.M.Ramalingam, Deputy
Commercial Tax Officer, 2/26A, Middle Street,
Eendal and post,Sankarapuram Taluk,
Kallakurichi District- 605 801.

..Respondent(s)

Prayer in WA No. 509 of 2024 :To set aside the order dated 28-11-2023 in
WP.No.11701 of 2021

Prayer in WA No. 510 of 2024: To set aside the order dated 28.11.2023 in
WP.No. 11687/2021 and fix the inter-se-seniority of the appellants fixing them
above the juniors who have been promoted without reference guidelines given
by the 3rd Respondent in Letter No.H2/32534/2015 dated 20.11.2018 along



with all accrued consequential benefits given to the juniors those who are placed above the appellants.

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For Appellant(s) in both appeals : Mr. Ramesh Venkatachalapathy
For Respondent(s) in both appeals : Mr. C.Harsha Raj, AGP
for R1 to R5
Mr.M.Purushothaman for R6

ORDER

(Order of the Court was made by R.Suresh Kumar J.)

Interim order granted already and extended by Our order dated 18.11.2025 is further extended until further orders

2. Post the main Writ Appeals for hearing during third week of February 2026.

(R.S.K.,J.) (S.S.A.,J.)
20-01-2026

MSR



WA No. 509 of 2024

To

1. The Commissioner Of Commercial Taxes, Chepauk, Chennai- 5.
2. The Additional Commissioner (Admn) Office of the Principal Secretary / Commissioner of Commercial Taxes, Chepauk, Chennai-5.
3. The Joint Commissioner (ST) Commercial Taxes Department, Tirunelveli Division.
4. The Joint Commissioner (ST) Commercial Taxes Department Tiruchi Division.
5. The Joint Commissioner (ST) Commercial Taxes Department, Vellore Division.

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1. The State Of Tamil Nadu Rep. by the Secretary to Government, Commercial Tax and Registration Department, Fort St. George, Chennai 9.
2. The Secretary To Government Personnel and Administrative Reforms Department, Fort St George, Chennai- 600 0090
3. The Principal Secretary/commissioner For Commercial Taxes, Office of the commissioner for Commercial Tax, Ezhilagam, Chepauk, Chennai- 600 005.



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WA No. 509 of 2

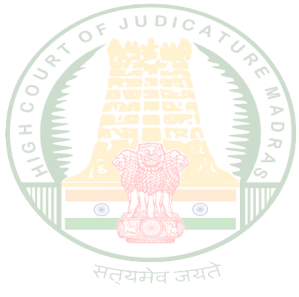


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WA No. 509 of 2

