



W.P.Nos.6329 of 2025 etc., batch

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.11.2025

CORAM:

THE HONOURABLE MR. JUSTICE G.K.ILANTHIRAIYAN

W.P.Nos.6329, 24035, 26245 of 2024, 25148 & 25157 of 2025

and

**WMP Nos.7034, 26296, 26297, 28669, 28671 of 2024, 28323, 28324, 28331,
28332 of 2025**

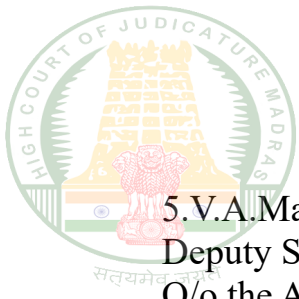
W.P.No.6329 of 2024

1.X.Sahaya Jerwinsingh,
Deputy State Tax Officer – II,
O/o.the Assistant Commissioner (ST),
Kodambakkam Assessment Circle,
Chennai Central Division, Chennai - 600 006.

2.C.Abinaya,
Deputy State Tax Officer – I,
O/o.the Assistant Commissioner (ST),
Nolambur Assessment Circle,
Kancheepuram Division, Chennai - 600 035.

3.D.Haripriya
Deputy State Tax Officer,
Data Analytics Unit,
O/o.the Joint Commissioner (ST) (Intelligence),
Erode Intelligence Division, Erode – 638 001.

4.S.Sinthuja
Deputy State Tax Officer 1,
O/o.the Assistant Commissioner (ST),
Chepauk Assessment Circle,
Chennai South Division, Chennai - 600 035.



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5.V.A.Mathura

Deputy State Tax Officer – II,
O/o.the Assistant Commissioner (ST),
Iyyappanthangal Assessment Circle,
Kancheepuram Division, Chennai - 600 123.

6.Krithiga N

Deputy State Tax Officer – I,
O/o.the Assistant Commissioner (ST),
JJ Nagar Assessment Circle,
Chennai Central Division, Chennai - 600 035.

7.V.Karuppasamy Pandian

Deputy State Tax Officer – II,
O/o.the Assistant Commissioner (ST),
Ponneri Assessment Circle,
Tiruvallur Division, Chennai - 600 003.

8.T.Sivaram Kumar,

Deputy State Tax Officer – 2,
O/o.the Assistant Commissioner (ST),
Aruppukottai Assessment Circle,
Virudhunagar Division, Virudhunagar – 626 001.

9.Sowndharya P,

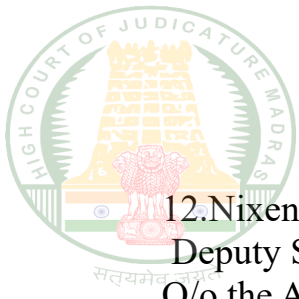
Deputy State Tax Officer – II,
O/o.the Assistant Commissioner (ST),
Vellakovil Assessment Circle,
Tiruppur Division, Tiruppur 638 701.

10.Maniyaran M

Deputy State Tax Officer – II,
O/o.the Assistant Commissioner (ST),
Valluvar Kottam Assessment Circle,
Chennai Central Division, Chennai - 600 006.

11.K.P.Athmiya,

Deputy State Tax Officer 2,
O/o.the State Tax Officer,
Thiruvallikeni Assessment Circle,
Chennai South Division, Chennai - 600 035.



W.P.Nos.6329 of 2025 etc., batch

12.Nixen T,
Deputy State Tax Officer – I,
O/o.the Assistant Commissioner (ST),
MMDA Colony Assessment Circle,
Chennai Central Division, Chennai - 600 006.

13.A.Saranya,
Deputy State Tax Officer – II,
O/o.the Assistant Commissioner (ST),
Vanagaram Assessment Circle,
Kancheepuram Division, Chennai - 600 123.

14.M.Karthiga Devi,
Deputy State Tax Officer – II,
O/o.the Assistant Commissioner (ST),
Nolambur Assessment Circle,
Kancheepuram Division, Chennai – 600 035.

15.M.V.Dhamodharan,
Deputy State Tax Officer – 2,
O/o.the State Tax Officer,
Mandaveli Assessment Circle,
Chennai South Division, Chennai - 600 035.

16.Rensi A
O/o.the Assistant Commissioner (ST),
Deputy State Tax Officer – II,
MMDA Colony Assessment Circle,
Chennai Central Division, Chennai - 600 006.

17.C.Adithya Sozhan
Deputy State Tax Officer – II,
O/o.the Assistant Commissioner (ST),
Kodambakkam Assessment Circle,
Chennai Central Division, Chennai - 600 006.

18.R.Sumala Sri
Deputy State Tax Officer 1,
O/o.the Assistant Commissioner (ST),
Thiruvanniyur Assessment Circle,
Chennai South Division, Chennai - 600 035.



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19.A.Divya

Deputy State Tax Officer – II,
O/o.the Assistant Commissioner (ST),
Kamarajar Salai Assessment Circle,
Madurai Division, Madurai – 625020.

20.B.Subasri

Deputy State Tax Officer 2,
O/o.the Assistant Commissioner (ST),
Kotturpuram Assessment Circle,
Chennai South Division, Chennai - 600 035.

21.M.Premalatha

Deputy State Tax Officer - I,
O/o.the Assistant Commissioner (ST),
Peddunaickenpet Assessment Circle,
Chennai North Division, Chennai - 600 003.

22.K.Nithya

Deputy State Tax Officer – II,
Legal and revision,
O/o.Joint Commissioner (Intelligence),
Coimbatore Intelligence,
Coimbatore – 641018.

23.M.Mythili

Deputy State Tax Officer – I,
Attur TownAssessment Circle,
Salem Division, Salem – 636102.

24.K.L.Dharani

Deputy State Tax Officer – I,
O/o.the Assistant Commissioner (ST),
Kangayam Assessment Circle,
Tiruppur Division, Tiruppur - 638 701.

25.J.Shivanjothi

Deputy State Tax Officer – I,
O/o.the Assistant Commissioner (ST),
Villupuram Assessment Circle,



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Cuddalore Division, Cuddalore – 605 602.

26.C.Kowsalya

Deputy State Tax Officer – 1,
O/o.the Assistant Commissioner (ST),
Alagapuram Assessment Circle,
Salem Division, Salem – 636 007.

27.E.Gayatri

Deputy State Tax Officer/GST Inspector – IV,
O/o.the Deputy Commissioner (ST) – Theni,
Madurai Division, Madurai – 625 020.

28.R.Nazreen Banu,

Deputy State Tax Officer – 2,
O/o.the Assistant Commissioner (ST),
Nandambakkam Assessment Circle,
Chennai South Division, Chennai - 600 035.

29.S.Selvashankar,

Deputy State Tax Officer – II,
O/o.the Assistant Commissioner (ST),
Tirupur Bazaar Assessment Circle,
Tirupur Division, Tirupur – 641601.

30.K.Kayalvizhi,

Deputy State Tax Officer (Review),
O/o.the Joint Commissioner (ST), Intelligence,
Erode Intelligence Division, Erode 638 001.

31.L.Pavithra

Deputy State Tax Officer -I,
O/o the State Tax Officer (ST),
Gingee Assessment Circle,
Cuddalore Division, Cuddalore-604202

32.B. Shivani

Deputy State Tax Officer 2,
O/o the Assistant Commissioner (ST),
Sholinganallur Assessment Circle, Chennai
(South) Division,



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Chennai 600035.

33.S.M.P. Pradeep
Deputy State Tax Officer 2,
O/o the Assistant Commissioner (ST),
Chepauk Assessment Circle,
Chennai (South) Division, Chennai-600035.

34.A.Kanagavalli,
Deputy State Tax Officer,
Inspection Group-5,
O/o the Joint Commissioner (ST)
(Intelligence),
Erode Intelligence Division,
Erode 638001.

35.M.Ramya
Deputy State Tax Officer-Audit-1, O/o the
Joint Commissioner (ST), Madurai
Division, Madurai-625020.

36.G.Saminabanu
Deputy State Tax Officer-II,
O/o the State Tax Officer(ST), Gudiyatham
(East) Assessment Circle, Vellore Division,
Vellore-632602.

37.R.Akalya,
Deputy State Tax Officer,
O/o the Assistant Commissioner (ST),
Perundurai Assessment Circle
Erode Division , Perundurai-638 052.

38.N.Pandeeswari
Deputy State Tax Officer-II,
O/o the Assistant Commissioner (ST),
Vellore (Rural) Assessment Circle, Vellore
Division, Vellore-632001.

39.B.Manisekar
Deputy State Tax Officer- 1,
O/o the Assistant Commissioner (ST),



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Virudhunagar - 2 Assessment Circle,
Virudhunagar Division, Virudhunagar-626001.

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40.N. Muthukumar

Deputy State Tax Officer -I
O/o the State Tax Office
Tiruchendur Assessment Circle Tirunelveli
Division -627002

41.G.P.Nivedha

Deputy State Tax Officer -II,
O/o Assistant Commissioner (ST),
Saravanampatti East Circle, Coimbatore-
641018.

42.B.Subhasini

Deputy State Tax Officer -4,
Data Unit,
O/o the Deputy Commissioner (Inspection),
Coimbatore Intelligence, Coimbatore- 641018.

43.S. Viveka

Deputy State Tax Officer -II,
O/o the State Tax Officer (ST),
Pollachi West Assessment Circle,
Pollachi, Coimbatore- 642001.

44.P.Anushya

Deputy State Tax Officer -II,
O/o the Assistant Commissioner,
Kelambakkam Assessment Circle
Chengalpattu Division , Chennai -35.

45.A.P.Tharani

Deputy State Tax Officer-II,
O/o the Assistant commissioner(ST),
Hosur North 1 Assessment Circle,
Hosur Division, Hosur- 635109.

46.U.Preethi

Deputy State Tax Officer -II
O/o the Assistant Commissioner (ST),



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Alagapuram Assessment Circle,
Salem Division, Salem-636007.

WEB 47.V.Karthika

Deputy State Tax Officer -II
O/o the Assistant Commissioner (ST)
Royapuram Assessment Circle
Chennai (North) Division, Chennai-600 003.

48.J.Thilakk

Deputy State Tax Officer -II
O/o the Assistant Commissioner (ST)
Avadi Assessment Circle
Tiruvallur Division, Chennai-600 003.

49.M.Lavanya

Deputy State Tax Officer-I,
O/o the Assistant Commissioner (ST),
Virudhachalam Assessment Circle,
Cuddalore Division, Cuddalore-606001.

50.A. Mugil Vannan

Deputy State Tax Officer -I
O/o the Assistant Commissioner (ST)
Korattur Assessment Circle
Kancheepuram Division, Chennai-600 035.

51.V.Vaishalini

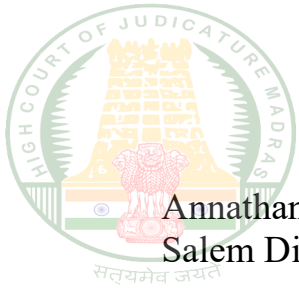
Deputy State Tax Officer -II
O/o the Assistant Commissioner (ST)
Moore Market Assessment Circle
Chennai (North) Division, Chennai-600 003.

52.V.Vanitha

Deputy State Tax Officer -II,
O/o the Assistant Commissioner (ST),
Gugai Assessment Circle,
Salem Division, Salem-636007

53.P.Jayapriya

Deputy State Tax Officer -II,
O/o the Assistant Commissioner (ST),



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Annathanapatty Assessment Circle,
Salem Division, Salem-636007.

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Petitioners

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-Vs-

1. The State of Tamil Nadu
Represented by the Principal Secretary to
Government, Commercial Taxes and
Registration Department, Secretariat, Fort
St. George, Chennai 600 009.

2.The Principal Secretary/
The Commissioner of Commercial Taxes,
O/o the Commissioner of Commercial
Taxes,
Chepauk, Chennai-600 005.

3.J. Christopher Jesudoss,
State Tax Officer,
O/o the Assistant Commissioner (ST),
Kodungaiyur Assessment Circle,
Thiruvallur division.

4.G. Parthasarathy
State Tax Officer
O/o the Joint Commissioner
Inspection -Group V
Hosur Intelligence.

5.N. Komathi
State Tax Officer,
O/o the Joint Commissioner,
Review Cell, Chennai Intelligence -2
Chennai.

6.C.Mary anitha
State Tax Officer/Manager,
O/o the Deputy Commissioner(ST),
Kanyakumari CT District,
Tirunelveli Division.



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7.K. Sarala
State Tax Officer,
O/o the Deputy Commissioner(ST),
Poonamallee Zone,
Kancheepuram Division.

8.V. Thamarai Manalan,
State Tax Officer, Chengalpet Intelligence,
Chengalpet.

9.J. Muthazhagu,
State Tax Officer,
Madurai Intelligence, Madurai.

10.G.Venkata Subramaniayan,
State Tax Officer, Tiruvarur Division,
Tiruvarur.

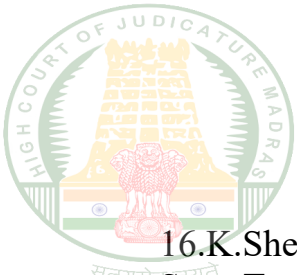
11.A.Sagayarani,
State Tax Officer,
Trichy Division, Trichy.

12.S Madhavan,
State Tax Officer,
Chennai South Division, Chennai.

13.A. Arockiarani
State Tax Officer
O/o the Assistant Commissioner (ST),
Sivakasi II Assessment Circle,
Virudhunagar Division.

14.S.Ponnusamy,
State Tax Officer
O/O Assistant Commissioner(ST)
Vadavalli Assessment circle
Coimbatore Division, Coimbatore.

15.M.Sagayamary
State Tax Officer,
Static RS, Chennai Intelligence-1,
Chennai.



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16.K.Sheela Pauline Agnes

State Tax Officer

O/O Assistant Commissioner(ST)

RS Puram Assessment circle

Coimbatore Division, Coimbatore.

17.V.Subbulakshmi

State Tax Officer

O/O Assistant Commissioner(ST)

Kuniyamuthur Assessment circle,

Coimbatore Division, Coimbatore.

18.A.Subramanian

State Tax Officer

O/o the Assistant Commissioner

Udumalpet south Assessment circle

Tiruppur Division, Tiruppur.

19.N. Kalaivanan

State Tax Officer,

Review Cell

O/o Joint Commissioner(ST)

Chennai Central Division, Chennai.

20.H.M. Ragavendran

State Tax Officer

Hosur Division, Hosur.

21.R.Prabha

State Tax Officer

O/o Deputy Commissioner(ST),

Namakkal Salem Division.

22.G.Jayaraj

State Tax Officer

Chengalpet Intelligence, Chengalpet.

23.G.Shyamala

State Tax Officer

Virudhunagar Intelligence,

Virudhunagar.



W.P.Nos.6329 of 2025 etc., batch

24.V.Murugan
State Tax Officer
O/o the State Tax Officer
Thirupathur, Virudhunagar Division.

25.K.Namashivayam
State Tax Officer
Chengalpet Intelligence, Chengalpet.

26.S.Ramasubramnian
State tax Officer
Inspection, Group-10
Chennai Intelligence-1, Chennai.

27.S.Nagamanivasan
State Tax
Madurai Intelligence, Madurai.

28.V Manoharan
State Tax Officer(Review)
O/o Deputy commissioner
Tiruvannamalai District
Vellore Division, Vellore.

29.J Chandrasekaran
State Tax Officer
O/o Assistant Commissioner(ST)
Tiruvannamalai 2
Vellore Division, Vellore.

30.S Christy Lourdes Pringle
State Tax Officer
Large Taxpayers Unit, Chennai.

31.M Kalidoss
State Tax Officer (AG and Legal)
O/o The Deputy Commissioner (ST)
Tiruvannamalai, Vellore Division, Vellore.

32.S Kuppuraman
State Tax Officer



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Vellore Division, Vellore.

33.M Senthil
State Tax Officer
Tiruppur Intelligence, Tiruppur.

34.P Deepak
State Tax Officer,
O/o Assistant commissioner(ST),
Oragadam Assessment circle
Kanchipuram Division, Kanchipuram.

35.R Vijayakumar
State Tax Officer,
Inspection Group-11
O/o the Joint Commissioner(ST),
Chennai Intelligence -2, Chennai.

36.V Sivaram,
State Tax Officer
Tiruvarur Division, Tiruvarur.

37.P Sravan Sathyan
State Tax Officer-2(Roving Squad)
O/o the Joint Commissioner (ST),
Coimbatore Intelligence, Coimbatore.

38.R Maragatham
State Tax Officer
Tiruvarur Division, Tiruvarur.

39.P. Anbuselvi
State Tax Officer,
Chengalpet Division, Chengalpet.

40.P Kathirvel
State Tax Officer (Review),
O/o Deputy Commissioner (ST),
Chennai Central Division, Chennai.

41.A Chellammal
State Tax Officer,



W.P.Nos.6329 of 2025 etc., batch

Large TaxPayers Unit, Chennai.

42.R Jeyakumari
State Tax Officer (REVIEW),
O/o Joint Commissioner (ST),
Tirunelveli Division, Tirunelveli.

43.N Baskaran
State Tax Officer
Cuddalore Division, Cuddalore.

44.G.Glory
State Tax Officer,
O/o Joint Commissioner (ST),
Tirunelveli Intelligence, Tirunelveli.

45.D.Bharathi
State Tax Officer (AG and Legal),
O/o The Deputy Commissioner(ST),
Sivakasi, Virudhunagar Division,
Virudhunagar.

46.A.Lakshmi
State Tax Officer
Tiruvarur Intelligence, Tiruvarur.

47.R.Sriraman
State Tax Officer, Review-2
O/o The Deputy commissioner (ST),
Tiruppur zone 1, Tiruppur Division,
Tiruppur.

48.P Manimaran
State Tax Officer,
Tiruppur Division, Tiruppur.

49.A Jeyaraman
State Tax Officer, Inspection, Group-6,
O/o the Joint Commissioner(ST),
Chennai Intelligence -2, Chennai.

50.C.R.Radhamani,



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State Tax Officer,
O/O Assistant Commissioner (ST),
Peelamedu Assessment circle,
Coimbatore Division, Coimbatore.

51.M. Subburayan,
State Tax Officer,
O/o The Assistant Commissioner (ST),
Vellore south assessment circle,
Vellore Division, Vellore.

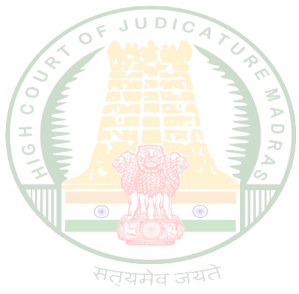
52.P Madhaiyan
State Tax Officer, Inspection cell
Office of the Joint Commissioner,
Hosur Intelligence, Hosur.

53.S Saraswathi
State Tax Officer(RAL),
O/o Deputy commissioner(ST),
Tuticorin Division, Tuticorin.

54.G Thangaraj
State Tax Officer,
O/o Joint Commissioner (ST),
Tirunelveli Intelligence, Tirunelveli.

.....Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the records in connection with the impugned proceedings bearing Proc.No.P1/02-39/2/2023-I, II, dated 14.08.2023 and the consequential proceedings bearing Proc.No.P1/02-39/2/2023-I, II dated 19.08.2023, Proc.No.P1/02-39/2/2023-I, II, dated 30.01.2024, issued by the second respondent insofar as the promotions granted to the respondents 3 to 54, and quash the same so as to revert the respondents 3 to 54 back to their original posts and direct the respondents 1 and 2 to grant promotions to the petitioners as State Tax Officer (Formerly CTO) w.e.f., 14.08.2023 with all consequential benefits, including back pay.



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For Petitioners : Mr.V.Prakash Senior Counsel
for Mr.K.Krishnamoorthy

For Respondents : Mrs.K.Vasanthamala
Government Advocate (Taxes) for R1 & R2

: Notice Served – No appearance for R3 to R54

COMMON ORDER

These writ petitions have been filed challenging the promotions granted to R3 to R54 in the respective writ petitions, by orders dated 14.08.2023, 19.08.2023 and 30.01.2024 to the post of State Tax Officer by way of adhoc promotions, quash the same and direct the respondents 1 and 2 to grant promotions to the petitioners as State Tax Officer (formerly CTO) w.e.f., 14.08.2023 with all consequential benefits, including back pay.

2.The learned Senior Counsel appearing for the petitioners restricted the prayer to the effect that the petitioners may be considered for adhoc promotions to the post of State Tax Officer (formerly Commercial Tax Officer) as per the provisional seniority list to the post of State Tax Officer.

3.The learned counsel appearing for the respondents 1 & 2 submitted that the provisional seniority list itself is under challenge and stay has been obtained. Therefore, if the petitioners are otherwise eligible, they will be



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considered for adhoc promotions to the post of State Tax Officer (formerly
Commercial Tax Officer).

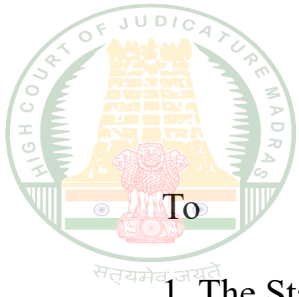
4.In view of the above, the respondents 1 & 2 are directed to promote the eligible persons by adhoc promotion to the post of State Tax Officer (formerly Commercial Tax Officer) as per the provisional seniority list to the post of State Tax Officer (formerly Commercial Tax Officer) subject to the result of the writ petitions challenging the provisional seniority list.

5.With the above directions, these writ petitions stand disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are also closed.

28.11.2025

Internet: Yes
Index : Yes/No
Speaking/Non Speaking order
Neutral Citation : Yes/No
sli

Note: Registry is directed to incorporate
cause title for all the cases and issue order copy.



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To

1. The State of Tamil Nadu
Represented by the Principal Secretary to
Government, Commercial Taxes and
Registration Department, Secretariat, Fort
St. George, Chennai 600 009.

2. The Principal Secretary/
The Commissioner of Commercial Taxes,
O/o the Commissioner of Commercial
Taxes,
Chepauk, Chennai-600 005.

3. J. Christopher Jesudoss,
State Tax Officer,
O/o the Assistant Commissioner (ST),
Kodungaiyur Assessment Circle,
Thiruvallur division.

4. G. Parthasarathy
State Tax Officer
O/o the Joint Commissioner
Inspection -Group V
Hosur Intelligence.

5. N. Komathi
State Tax Officer,
O/o the Joint Commissioner,
Review Cell, Chennai Intelligence -2
Chennai.

6. C. Mary anitha
State Tax Officer/Manager,
O/o the Deputy Commissioner(ST),
Kanyakumari CT District,
Tirunelveli Division.

7. K. Sarala
State Tax Officer,
O/o the Deputy Commissioner(ST),
Poonamallee Zone,



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Kancheepuram Division.

8.V. Thamarai Manalan,
State Tax Officer, Chengalpet Intelligence,
Chengalpet.

9.J. Muthazhagu,
State Tax Officer,
Madurai Intelligence, Madurai.

10.G.Venkata Subramaniayan,
State Tax Officer, Tiruvarur Division,
Tiruvarur.

11.A.Sagayarani,
State Tax Officer,
Trichy Division, Trichy.

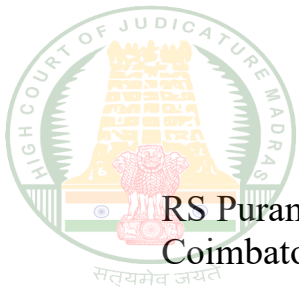
12.S Madhavan,
State Tax Officer,
Chennai South Division, Chennai.

13.A. Arockiarani
State Tax Officer
O/o the Assistant Commissioner (ST),
Sivakasi II Assessment Circle,
Virudhunagar Division.

14.S.Ponnusamy,
State Tax Officer
O/O Assistant Commissioner(ST)
Vadavalli Assessment circle
Coimbatore Division, Coimbatore.

15.M.Sagayamary
State Tax Officer,
Static RS, Chennai Intelligence-1,
Chennai.

16.K.Sheela Pauline Agnes
State Tax Officer
O/O Assistant Commissioner(ST)



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RS Puram Assessment circle
Coimbatore Division, Coimbatore.

WEB 17.N.Subbulakshmi

State Tax Officer
O/O Assistant Commissioner(ST)
Kuniyamuthur Assessment circle,
Coimbatore Division, Coimbatore.

18.A.Subramanian
State Tax Officer
O/o the Assistant Commissioner
Udumalpet south Assessment circle
Tiruppur Division, Tiruppur.

19.N. Kalaivanan
State Tax Officer,
Review Cell
O/o Joint Commissioner(ST)
Chennai Central Division, Chennai.

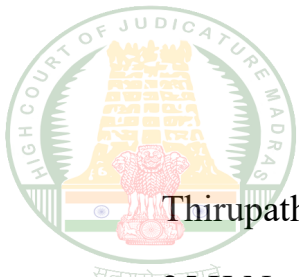
20.H.M. Ragavendran
State Tax Officer
Hosur Division, Hosur.

21.R.Prabha
State Tax Officer
O/o Deputy Commissioner(ST),
Namakkal Salem Division.

22.G.Jayaraj
State Tax Officer
Chengalpet Intelligence, Chengalpet.

23.G.Shyamala
State Tax Officer
Virudhunagar Intelligence,
Virudhunagar.

24.V.Murugan
State Tax Officer
O/o the State Tax Officer



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Thirupathur, Virudhunagar Division.

25.K.Namashivayam

State Tax Officer

Chengalpet Intelligence, Chengalpet.

26.S.Ramasubramnian

State tax Officer

Inspection, Group-10

Chennai Intelligence-1, Chennai.

27.S.Nagamanivasan

State Tax

Madurai Intelligence, Madurai.

28.V Manoharan

State Tax Officer(Review)

O/o Deputy commissioner

Tiruvannamalai District

Vellore Division, Vellore.

29.J Chandrasekaran

State Tax Officer

O/o Assistant Commissioner(ST)

Tiruvannamalai 2

Vellore Division, Vellore.

30.S Christy Lourdes Pringle

State Tax Officer

Large Taxpayers Unit, Chennai.

31.M Kalidoss

State Tax Officer (AG and Legal)

O/o The Deputy Commissioner (ST)

Tiruvannamalai, Vellore Division, Vellore.

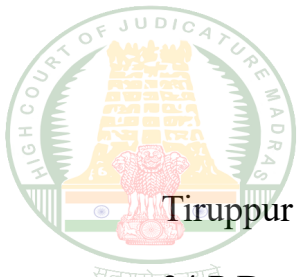
32.S Kuppuraman

State Tax Officer

Vellore Division, Vellore.

33.M Senthil

State Tax Officer



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Tiruppur Intelligence, Tiruppur.

34.P Deepak

State Tax Officer,

O/o Assistant commissioner(ST),

Oragadam Assessment circle

Kanchipuram Division, Kanchipuram.

35.R Vijayakumar

State Tax Officer,

Inspection Group-11

O/o the Joint Commissioner(ST),

Chennai Intelligence -2, Chennai.

36.V Sivaram,

State Tax Officer

Tiruvarur Division, Tiruvarur.

37.P Sravan Sathyan

State Tax Officer-2(Roving Squad)

O/o the Joint Commissioner (ST),

Coimbatore Intelligence, Coimbatore.

38.R Maragatham

State Tax Officer

Tiruvarur Division, Tiruvarur.

39.P. Anbuselvi

State Tax Officer,

Chengalpet Division, Chengalpet.

40.P Kathirvel

State Tax Officer (Review),

O/o Deputy Commissioner (ST),

Chennai Central Division, Chennai.

41.A Chellammal

State Tax Officer,

Large TaxPayers Unit, Chennai.

42.R Jeyakumari

State Tax Officer (REVIEW),



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O/o Joint Commissioner (ST),
Tirunelveli Division, Tirunelveli.

43.N Baskaran
State Tax Officer
Cuddalore Division, Cuddalore.

44.G.Glory
State Tax Officer,
O/o Joint Commissioner (ST),
Tirunelveli Intelligence, Tirunelveli.

45.D.Bharathi
State Tax Officer (AG and Legal),
O/o The Deputy Commissioner(ST),
Sivakasi, Virudhunagar Division,
Virudhunagar.

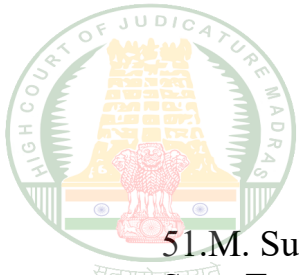
46.A.Lakshmi
State Tax Officer
Tiruvarur Intelligence, Tiruvarur.

47.R.Sriraman
State Tax Officer, Review-2
O/o The Deputy commissioner (ST),
Tiruppur zone 1, Tiruppur Division,
Tiruppur.

48.P Manimaran
State Tax Officer,
Tiruppur Division, Tiruppur.

49.A Jeyaraman
State Tax Officer, Inspection, Group-6,
O/o the Joint Commissioner(ST),
Chennai Intelligence -2, Chennai.

50.C.R.Radhamani,
State Tax Officer,
O/O Assistant Commissioner (ST),
PeelameduAssessment circle,
Coimbatore Division, Coimbatore.



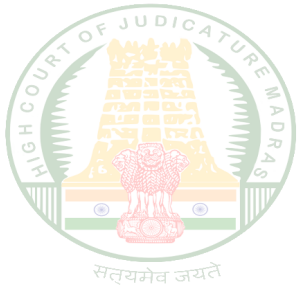
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51.M. Subburayan,
State Tax Officer,
O/o The Assistant Commissioner (ST),
Vellore south assessment circle,
Vellore Division, Vellore.

52.P Madhaiyan
State Tax Officer, Inspection cell
Office of the Joint Commissioner,
Hosur Intelligence, Hosur.

53.S Saraswathi
State Tax Officer(RAL),
O/o Deputy commissioner(ST),
Tuticorin Division, Tuticorin.

54.G Thangaraj
State Tax Officer,
O/o Joint Commissioner (ST),
Tirunelveli Intelligence, Tirunelveli.



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G.K.ILANTHIRAIYAN. J,

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W.P.Nos.6329, 24035, 26245 of 2024, 25148 & 25157 of 2025
and
WMP Nos.7034, 26296, 26297, 28669,28671 of 2024,
28323, 28324, 28331, 28332 of 2025

28.11.2025
(1/2)