BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.04.2026

CORAM

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

W.P.(MD) No.10999 of 2026
and
W.M.P.(MD) Nos.8578 & 8581 of 2026

A.Govindasamy ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600005.

2.The Joint Commissioner,
Commercial Taxes Building,
Court Complex, Cantonment,
Tiruchirappalli - 01.

3.The Deputy Commissioner,
Commercial Taxes Building,
Court Complex, Cantonment,
Tiruchirappalli - 01. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to the impugned suspension order in Proceedings No.E1/5136570/2023 dated 12.07.2023 on the file of the first respondent and quash the same as illegal and consequently direct the first respondent to reinstate the petitioner back to service with all service benefits within the time frame stipulated by this Court.

For Petitioner : Mr.G.Anto Prince

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

******

O R D E R

This Writ Petition has been filed challenging the order in Proceedings No.E1/5136570/2023 dated 12.07.2023 passed by the first respondent, whereby the petitioner was placed under suspension.

2. The petitioner herein, while working as a State Tax Officer at Manapparai Circle, Tiruchirappalli Division, was placed under suspension by the impugned proceedings dated 12.07.2023. A criminal case was also registered against him *vide* Crime No.8 of 2023 dated 05.07.2023 under Section 7(a) of the Prevention of Corruption Act, 1988.

3. The case of the petitioner is that he is an honest officer and that for having discharged his official duties in an effective and diligent manner, he was targeted by certain disgruntled persons, resulting in his suspension. The learned counsel for the petitioner submits that though a

criminal case has been registered against the petitioner, there has been no progress in the investigation and that no charge sheet has been filed as on date, despite the lapse of nearly three years from the date of registration of the crime.

4. According to the learned counsel for the petitioner, in the absence of any progress in the criminal case and without the initiation of any disciplinary proceedings, the petitioner has been kept under prolonged suspension for about three years. The petitioner also claims to have submitted representations dated 21.11.2024 and 02.01.2025 seeking review of the suspension. However, the same have not been considered for revocation. Therefore, the petitioner has approached this Court challenging the impugned order of suspension dated 12.07.2023.

5. The learned counsel for the petitioner further placed reliance on various orders of the Hon'ble Supreme Court, including the judgment in ***Ajay Kumar Choudhary v. Union of India***, reported in (2015) 7 SCC 291 and the orders of this Court, including the order of the Full Bench in W.P.Nos.2165 of 2015 and 21628 of 2018 dated 15.03.2022 (***P.Kannan v. The Commissioner for Municipal Administration and others***).

6. Mr.R.Suresh Kumar, learned Additional Government Pleader appearing for the respondents, fairly submitted that the order of suspension is required to be reviewed in terms of G.O.Ms.No.81, Human Resources Management (N) Department, dated 04.08.2022 and that appropriate orders will be passed in this regard.

7. Through G.O.Ms.No.81, Human Resources Management (N) Department, dated 04.08.2022, the Government has laid down certain guidelines and provided for the review of suspension from time to time based on the facts and circumstances of each case, in the interest of the State as well as the respective employees, in paragraph 11 of the said G.O., which reads as under:

> "*11. The Government, after careful examination, reiterates the guidelines issued in the Government Order second read above with slight modification as follows:-*
>
> *(i) The power of ordering suspension should be exercised carefully and with restraint. Before a suspension order is issued, the authority concerned must be clear in mind that it is necessary, Prolonged suspension means that Government pays a Government Servant without extracting any work from him. In view of the above position, the suspension should not be resorted to unless the concerned authority has considered all the relevant factors and recorded his*

reasoned conclusion that it is in the public interest to place the Government Servant under suspension.

(ii) Where a Government Servant has been suspended on disciplinary proceedings contemplated, such proceedings should be initiated immediately and finalized normally within a period of six months.

(iii) In cases, where a Government Servant has been suspended and the matter has been referred for investigation to the Director of Vigilance and Anti-Corruption for enquiry, the latter should complete the enquiry and send the report to Government through the Vigilance Commission within one year.

(iv) In respect of cases referred to under items (ii) and (iii) above, the authority who ordered the suspension or the Director of Vigilance and Anti-Corruption, as the case may be, should, before the expiry of the period of three months, report the matter to the Head of the Department/Government, indicating the progress of the disciplinary action/investigation by the Director of Vigilance and Anti-Corruption, the reasons for non completion of the work and the further time required for completing the disciplinary action / investigation and furnish reasons for continuing the suspension, if continued suspension is felt essential. If the authority which initiated action in the first instance is the Head of the Department, the report has to be sent to Government.

(v) After the initial report referred to in item (iv) above, reports should be sent to Government at the end of every three months, indicating the further progress, so as to enable the Government to review the suspension and the progress of the case, for such action as may be necessary to ensure expeditious disposal.

(vi) The Head of the Department or the Government as the case may be, will examine the cases with reference to the subject matter of the disciplinary action/investigation in progress and the reported stage of progress and permit the continued suspension beyond three months / six months. Where the Government itself, have ordered suspension, it will examine the case on the same lines and pass similar order.

(vii) The disciplinary authorities should ensure that the delay in processing the case is not due to delaying tactics of the Government Servant. They should ensure that all notices issued to the suspended Government Servant should reach him without any loss of time.

(viii) When the disciplinary authority comes to a conclusion suo motu or after conclusion of the investigation by the Director of Vigilance and Anti-Corruption, the disciplinary authority shall, while initiating action by issue of charges under Rule 17(b) of the Tamil Nadu Civil Services (Discipline and Appeal) Rules or under Rule 3(b) of the Tamil Nadu Police Subordinate Services (Discipline and Appeal) Rules, 1955, as the case may be, examine with reference to the facts established, which form the basis for the charges, whether public interest or the needs for further proceedings will require continued suspension of the Government Servant already under suspension.

(ix) The time limits mentioned above will not be applicable to cases of Government Servants against whom criminal proceedings have been initiated. However, while sanctioning prosecution in such a criminal case, an examination similar to the one mentioned in item (viii) above shall be made by the competent authority.

(x) If, on examination of the case under items (vi), (viii) or (ix) above, continued suspension is considered not necessary, the suspension may be revoked in exercise of the powers conferred under Rule 17(e)(6) of the Tamil Nadu Civil Services (Discipline and Appeal) Rules or under Rule 3(e)(5) of the Tamil Nadu Police Subordinate Services (Discipline and Appeal) Rules, 1955, as the case may be.

(xi) In cases where the charge in the criminal case involves complicated questions of law and fact and the disciplinary authority is not in a position to finalize dhe departmental disciplinary proceeding and if the criminal case is based on the vigilance report and is pending before the court of law for which no reasons are expred explicitly, the authority compelent may take a decision by taking up review of suspension and post the Government Servant in a non-sensitive place in consultation with the appropriate investigating authority / Vigilance Commission on case to case basis in view of the reason that prolonged suspension and paying subsistence allowance for a acceptable Such revocation of suspension can be made based on the facts of each case and after noticing the reason for the delay in serving the memorandam of charges / charge sheet. The decision of the Hon'ble High Court of Madras in P. Kannan case, given in para 5 above, shall be taken into account.

(xii) Suspension will continue to be in force unless it is revoked as mentioned under item (x) above."

8. In the light of the above, this Court is of the considered view that without going into the merits of the matter or quashing the impugned order of suspension, the present Writ Petition can be disposed of by

directing the first respondent to consider the representations dated 02.01.2025 and 03.02.2025 submitted by the petitioner and review the impugned suspension order dated 12.07.2023, taking into consideration the guidelines laid down in G.O.Ms.No.81, Human Resources Management (N) Department, dated 04.08.2022 for the reason that the petitioner has been kept under suspension for about three years without filing the charge sheet.

9. Accordingly, this Writ Petition is disposed of with a direction to the first respondent to consider the representations dated 02.01.2025 and 03.02.2025 submitted by the petitioner and to review the impugned suspension order dated 12.07.2023, taking into consideration the aforesaid guidelines and pass appropriate orders thereon as expeditiously as possible, at any rate, within a period of six weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected Miscellaneous Petitions are closed.

20.04.2026

JEN
NCC : Yes / No
Index : Yes / No
Internet : Yes / No

To

1.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600005.

2.The Joint Commissioner,
Commercial Taxes Building,
Court Complex, Cantonment,
Tiruchirappalli - 01.

3.The Deputy Commissioner,
Commercial Taxes Building,
Court Complex, Cantonment,
Tiruchirappalli - 01.

MUMMINENI SUDHEER KUMAR, J.

JEN

W.P.(MD) No.10999 of 2026

20.04.2026