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W.P. No.2662/2024

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

Reserved on	Pronounced on
08.01.2026	21.01.2026

**CORAM**

**THE HONOURABLE MR. JUSTICE M.DHANDAPANI**

**W.P. NO.2662 OF 2024**

**AND**

**W.M.P. NO. 2934 OF 2024**

1. Vairavan (Decd.)
2. V.Vijayalakshmi
3. V.Karthikeyan
4. V.Suresh
5. V.Sundaramoorthy .. Petitioners  
(P-2 to P-5 substituted as LRs of  
Deceased sole 1<sup>st</sup> petitioner vide  
order dated 19.8.2025 in WMP  
No.12987/2025)

**- Vs -**

1. The State of Tamil Nadu  
Rep. By its Secretary to Government  
Commercial Taxes & Registration Dept.  
Secretariat, Chennai 600 009.
2. The Inspector General of Registration  
100, Santhome High Road  
Chennai 600 028. .. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a writ of certiorarified mandamus calling for the entire records



W.P. No.2662/2024

relating to the proceedings of the 1<sup>st</sup> respondent in Government Order (D) No.394, Commercial Taxes and Registration Department dated 27.12.2023, confirming the proceedings of the 2<sup>nd</sup> respondent in No.2861/A1/2013 dated 23.08.2022 quash the same as illegal and consequently directing the 2<sup>nd</sup> respondent to settle all the retirement benefits to the petitioner.

For Petitioners : Mr. S.Saravanan

For Respondents : Mr. P.Harish, GA

### **ORDER**

Assailing the proceedings in and by which the 1<sup>st</sup> respondent confirmed the punishment of dismissal from service inflicted on the petitioner, since deceased, the present petition has been filed by the 1<sup>st</sup> petitioner seeking quashment of the said order and also for a further direction to release the retiral benefits due and payable to the 1<sup>st</sup> petitioner. Upon the death of the 1<sup>st</sup> petitioner, petitioners 2 to 5, who are the legal heirs of the 1<sup>st</sup> petitioner have impleaded themselves as party petitioners to prosecute the petition.

2. The brief facts necessary for the disposal of the petition could be summarised as under :-

The 1<sup>st</sup> petitioner, while working as Sub Registrar Grade-I, Gobichettipalayam, was visited with disciplinary proceedings just three days prior



W.P. No.2662/2024

WEB COPY

to the date of his retirement from service on 31.01.2013 u/r 17(b) of the Tamil Nadu Civil Services (Discipline & Appeal) Rules by issuance of a charge memo dated 28.01.2013 and on the very same day, the 1<sup>st</sup> petitioner was placed under suspension on the ground of the pending disciplinary proceedings in proceedings No.53744/B1/2011 dated 23.11.2011 and proceedings No.2861/B1/2013/2013 dated 30.01.2013 and the 1<sup>st</sup> petitioner was not permitted to retire from service.

3. It is the further averment of the 1<sup>st</sup> petitioner that upon receiving the charge memo, the 1<sup>st</sup> petitioner submitted his explanation to the charge memo pointing out that he has not caused any financial loss to the department. However, not being satisfied with the explanation, enquiry was initiated against the 1<sup>st</sup> petitioner and the 1<sup>st</sup> petitioner participated in the enquiry and placed all the requisite materials. It is the further averment of the 1<sup>st</sup> petitioner that since the charge against the 1<sup>st</sup> petitioner is not one of moral turpitude or corruption, the 1<sup>st</sup> petitioner filed W.P. No.2418/2014 for a direction to pass final orders in the disciplinary proceedings initiated by the 2<sup>nd</sup> respondent in Charge Memo No.53744/B1/2011 dated 23.11.2011 and finalise the disciplinary proceedings in Charge Memo No.2861/B1/2013/2013 dated 30.01.2013. It is the further averment of the 1<sup>st</sup> petitioner that this Court, vide order dated 28.01.2014,



W.P. No.2662/2024

WEB COPY

directed the 2<sup>nd</sup> respondent to pass final orders on the disciplinary proceedings pending against the 1<sup>st</sup> petitioner by considering his explanation dated 2.10.2013 within a period of three months from the date of receipt of a copy of the order. In spite of the same, the 2<sup>nd</sup> respondent has not concluded the enquiry and passed any orders within the time frame fixed by this Court.

4. It is the further averment of the petitioners that there was a delay of more than 10 years in concluding the disciplinary proceedings for which no proper explanation was forthcoming, which vitiates the disciplinary proceedings in the eye of law. It is the further averment of the petitioners that W.P. No.20653/2022 was filed before this Court for a direction to the respondents to disburse the retiral benefits payable to the 1<sup>st</sup> petitioner. However, pending the disposal of the aforesaid writ petition, the 2<sup>nd</sup> respondent, in a hurried manner, passed the order on 28.08.2022 and produced the order copy before this court and based on the same, this Court, vide order dated 25.08.2022 disposed of the writ petition with a direction to the 1<sup>st</sup> petitioner to make fresh application to the respondents for payment of eligible monetary benefits as per rule and the respondents were directed to consider the representation, if any, submitted by the 1<sup>st</sup> petitioner and dispose of the same within a period of twelve weeks.



W.P. No.2662/2024

WEB COPY

5. It is the further averment of the petitioners that upon receipt of the above order, the 1<sup>st</sup> petitioner preferred appeal before the 1<sup>st</sup> respondent on 30.09.2022, however, without issuing any notice regarding enquiry and without hearing the appellant, the impugned order had come to be passed only to escape from the clutch of the contempt proceedings, which was initiated by the 1<sup>st</sup> petitioner against the respondents. It is the further averment of the petitioners that the impugned proceedings passed by the 1<sup>st</sup> respondent in the appeal clearly reveals total non-application of mind, as there has been no consideration of the materials placed by the 1<sup>st</sup> petitioner and it is merely a reproduction of the order passed by the 2<sup>nd</sup> respondent, which is clearly an abdication of the authority entrusted with the 1<sup>st</sup> respondent, which has led the petitioners to file the present writ petition before this Court.

6. Learned counsel appearing for the petitioners, furthering his arguments on the materials placed in the affidavit, submitted that the 1<sup>st</sup> petitioner was suspended from service at the 11<sup>th</sup> hour of his service, viz., merely three days from the date of his superannuation, though it is the stand of the respondents that the financial loss caused by the 1<sup>st</sup> petitioner was over a period of time,



W.P. No.2662/2024

WEB COPY

which was over a decade back. However, the respondents kept silent all through the decade long journey and had inflicted the suspension at the 11<sup>th</sup> hour of the superannuation of the 1<sup>st</sup> petitioner, which type of suspensions have been deprecated by the Courts time and again.

7. It is the further submission of the learned counsel that the allegations raised against the 1<sup>st</sup> petitioner, without admitting, does not reveal any moral turpitude or corrupt acts and at best it could be deemed to be an officiating lapse, which could very well have been corrected and when the respondents have not mulcted any corrupt act or moral turpitude on the 1<sup>st</sup> petitioner, the proceedings initiated against the 1<sup>st</sup> petitioner, that too at the fag end of his career after almost a decade from the alleged act clearly shows that it could only be taken as a victimising act on the 1<sup>st</sup> petitioner.

8. It is the further submission of the learned counsel that the 1<sup>st</sup> respondent has also not granted any opportunity of hearing before passing any order in the appeal, which has been passed merely on the basis of the recommendation of the Tamil Nadu Public Service Commission and the order, even read through, is a clear non-speaking order which is contrary to the rules.



W.P. No.2662/2024

WEB COPY

9. It is the further submission of the learned counsel that the present proceedings stand vitiated on the ground of inordinate delay in concluding the disciplinary action, that too after a decade from the issuance of the first charge memo, which merely alleges negligence in duty. In the absence of any valid explanation for such a long delay, as per settled legal principles, the disciplinary action initiated against the petitioner is liable to be interfered with.

10. It is the further submission of the learned counsel that in the first round of litigation in W.P. No.2418/2014, this Court had directed the 2<sup>nd</sup> respondent to pass final orders in the disciplinary proceedings by considering his explanation within a period of three months, however, despite the said order, the 2<sup>nd</sup> respondent had delayed passing of the said order by more than 10 years, which vitiates the disciplinary proceedings.

11. It is the further submission of the learned counsel that the inordinate delay in the order being passed by the 2<sup>nd</sup> respondent without considering the ill-health and old age ailments of the 1<sup>st</sup> petitioner without providing him sufficient means to lead his life has, indeed, robbed the life of the 1<sup>st</sup> petitioner without the



W.P. No.2662/2024

WEB COPY

1<sup>st</sup> petitioner being able to see the fruits of his hard earned labour and during his life, he had struggled to make both ends meet in meeting his day to-day expenses. The lethargic act of the respondents in delaying the passing of the order inspite of the directions issued by this Court should be taken into consideration as a vitiating circumstance, which hits at the root of the disciplinary enquiry, which is nothing but an act of victimisation against the petitioner. Accordingly, he prays for allowing the present writ petition.

12. Per contra, learned Government Advocate appearing for the respondents, placing reliance on the counter affidavit, submitted that the 1<sup>st</sup> petitioner was visited with charge memos and after receiving explanation and conduct of enquiry and the enquiry officer having held the charges proved, the 2<sup>nd</sup> respondent had called for further explanation from the 1<sup>st</sup> petitioner and being not satisfied with the explanation, for the charges relating proceedings dated 28.01.2013, the petitioner was dismissed from service.

13. It is the further submission of the learned Government Advocate that the appeal filed against the said punishment also ended against the petitioner. It is the further submission of the learned Government Advocate that the



W.P. No.2662/2024

WEB COPY

imputations against the 1<sup>st</sup> petitioner are voluminous data through audit objections, which had to be perused as huge financial loss had been caused to the Government and, therefore the delay had occasioned, which was not wanton.

14. It is the further submission of the learned Government Advocate that the right of appeal does not always provide a right of hearing and non-grant of an opportunity of personal hearing does not vitiate the proceedings of the 1<sup>st</sup> respondent, moreso, when the said order was passed after consulting and obtaining requisite opinion from the Tamil Nadu Public Service Commission. Further, the order passed by the 1<sup>st</sup> respondent is independent of the opinion of the Tamil Nadu Public Service Commission and, therefore, the contention of the petitioners in this regard is wholly misconceived.

15. It is the further submission of the learned Government Advocate that the revenue loss to the exchequer due to incorrect levy of stamp duty and registration fee due to gross undervaluation, though is not alleged to be moral turpitude or corruption, registration of such large number of undervalued documents leads to lakhs of rupees as financial loss, which deserves infliction of



W.P. No.2662/2024

WEB COPY

punishment of dismissal from service and, therefore, as per the rules, the 1<sup>st</sup> petitioner is not entitled for retiral benefits, though the 1<sup>st</sup> petitioner was paid subsistence allowance during the period of suspension.

16. All the materials were properly taken into consideration by the respondents before passing of the impugned order by the respondents and, therefore, learned Government Advocate prays that no interference is warranted with the punishment of dismissal.

17. In support of the aforesaid contention, learned Government Advocate placed reliance on the decision of the Constitution Bench of the apex Court in ***F.N.Roy – Vs – Collector of Customs, Calcutta & Ors. (1957 SCC OnLine SC 43)***.

18. This Court gave its careful consideration to the submissions advanced by the learned counsel appearing on either side and perused the materials available on record as also the decision relied on by the learned Government Advocate for the respondents.



W.P. No.2662/2024

WEB COPY

19. The power of the Court in exercising its jurisdiction even for quashment at the charge memo stage dates back to **Zunjarrao Bhikaji Nagarkar vs U.O.I. And Others (1999 (7) SCC 409)** wherein the Supreme Court has held as under :-

*“40. When we talk of negligence in a quasi judicial adjudication, it is not negligence perceived as carelessness inadvertence or omission but as culpable negligence. This is how this Court in State of Punjab and Ors. v. Ram Singh Ex-Constable MANU/SC/0426/1992 : [1992]3SCR634 interpreted 'misconduct' not coming within the purview of mere error in judgment, carelessness or negligence in performance of the duty. In the case of K.K. Dhawan MANU/SC/0232/1993 : (1993)ILLJ777SC , the allegation was of conferring undue favour upon the assessee. It was not a case of negligence as such. In Upendra Singh's, case MANU/SC/0680/1994 : (1994)ILLJ808SC , the charge was that he gave illegal and improper directions to the assessing officer in order to unduly favour the assessee. Case of K.S. Swaminathan MANU/SC/1754/1996 : (1997)ILLJ1011SC , was not where the respondent was acting in any quasi judicial capacity. This Court said that at the stage of framing of the charge the statement of facts and the charge-sheet supplied are required to be looked into by the Court to see whether they support the charge of the alleged misconduct. In M.S. Bindra's case MANU/SC/0565/1998 : (1999)ILLJ923SC where the appellant was compulsorily retired this Court said that judicial scrutiny of*



WEB COPY



W.P. No.2662/2024

*an order imposing premature compulsory retirement is permissible if the order is arbitrary or mala fide or based on no evidence. Again in the case of Madan Mohan Choudhary MANU/SC/0105/1999 : (1999)IILLJ229SC , which was also a case of compulsory retirement this Court said that there should exist material on record to reasonably form an opinion that compulsory retirement of the officer was in public interest. In K.N. Ramamurthy's, case MANU/SC/0886/1997 : AIR1997SC3571 , it was certainly a case of culpable negligence. One of the charges was that the officer had failed to safeguard Government revenue. In Hindustan Steel Ltd. 's, case MANU/SC/0418/1969 : [1972]83ITR26(SC) , it was said that where proceedings are quasi judicial penalty will not ordinarily be imposed unless the party charged had acted deliberately in defiance of law or was guilty of conduct contumacious or dishonest or acted in conscious disregard of its obligation. This Court has said that the penalty will not also be imposed merely because it is lawful so to do. In the present case, it is not that the appellant did not impose penalty because of any negligence on his part but he said it was not a case of imposition of penalty. We are, however, of the view that in a case like this which was being adjudicated upon by the appellant imposition of penalty was imperative. But then, there is nothing wrong or improper on the part of the appellant to form an opinion that imposition of penalty was not mandatory. We have noticed that Patna High Court while interpreting Section 325 IPC held that imposition of penalty was not mandatory which again we have said is not a correct*



WEB COPY



W.P. No.2662/2024

view to take. A wrong interpretation of law cannot be a ground for misconduct. Of course it is a different matter altogether if it is deliberate and actuated by mala fides.

41. When penalty is not levied, the assessee certainly benefits. But it cannot be said that by not levying the penalty the officer has favoured the assessee or shown undue favour to him. There has to be some basis for the disciplinary authority to reach such a conclusion even prima facie. Record in the present case does not show if the disciplinary authority had any information within its possession from where it could form an opinion that the appellant showed 'favour' to the assessee by not imposing the penalty. He may have wrongly exercised his jurisdiction. But that wrong can be corrected in appeal. That cannot always form basis for initiating disciplinary proceedings for an officer while he is acting as quasi judicial authority. It must be kept in mind that being a quasi judicial authority, he is always subject to judicial supervision in appeal.

42. Initiation of disciplinary proceedings against an officer cannot take place on an information which is vague or indefinite. Suspicion has no role to play in such matter. There must exist reasonable basis for the disciplinary authority to proceed against the delinquent officer. Merely because penalty was not imposed and the Board in the exercise of its power directed filing of appeal against that order in the Appellate Tribunal could not be enough to proceed against the appellant. There is no other instance to show that in similar case the appellant invariably imposed penalty.



WEB COPY



W.P. No.2662/2024

43. *If, every error of law were to constitute a charge of misconduct, it would impinge upon the independent functioning of quasi judicial officers like the appellant. Since in sum and substance misconduct is sought to be inferred by the appellant having committed an error of law, the charge-sheet on the face of it does not proceed on any legal premise rendering it liable to be quashed. In other words, to maintain any charge-sheet against a quasi judicial authority something more has to be alleged than a mere mistake of law, e.g., in the nature of some extraneous consideration influencing the quasi judicial order. Since nothing of the sort is alleged herein the impugned charge-sheet is rendered illegal. The charge-sheet, if sustained, will thus impinge upon the confidence and independent functioning of a quasi judicial authority. The entire system of administrative adjudication whereunder quasi judicial powers are conferred on administrative authorities, would fall into disrepute if officers performing such functions are inhibited in performing their functions without fear or favour because of the constant threat of disciplinary proceedings.”*

*(Emphasis Supplied)*

20. The above view of the Apex Court has been reiterated with approval in its recent decision in ***Amresh Shrivastava – Vs - State of MP (2025 (4) SCR 488)*** wherein it has been held that if the quasi-judicial order is passed in good faith without indication of dishonesty, the power exercised by the said quasi-judicial



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authority shall not be the basis for a disciplinary proceeding. In the said decision, the Apex Court held thus :-

*“15. As regards the first question in K.K. Dhawan case (supra), this Court carved out the following situations where the government is not precluded from taking disciplinary actions for violation of the Code of Conduct:*

*(i) Where the officer had acted in a manner as would reflect on his reputation for integrity or good faith or devotion to duty;*

*(ii) If there is prima facie material to show recklessness or misconduct in the discharge of his duty;*

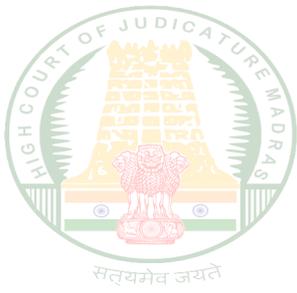
*(iii) if he has acted in a manner which is unbecoming of a Government servant;*

*(iv) if he had acted negligently or that he omitted the prescribed conditions which are essential for the exercise of the statutory powers;*

*(v) if he had acted in order to unduly favour a party;*

*(vi) if he had been actuated by corrupt motive however, small the bribe may be because Lord Coke said long ago "though the bribe may be small, yet the fault is great.*

*After carving out the above exceptions, this Court proceeded to further observe that mere technical violations or the fact that an order is wrong, if not falling under the above enumerated instances, does not warrant disciplinary actions. It was further reiterated that each case depends on its facts, and absolute Rules cannot be postulated. The above instances as*



WEB COPY



W.P. No.2662/2024

*referred and reproduced hereinabove, are thus only a guide and not meant to be mandatorily adhere to without exception.*

*16. In the present case, we are of the considered view that the charges alleged against the Appellant in the chargesheet fall under the category of a wrongful order, which does not appear to have been influenced by extraneous factors or any form of gratification. It appears that the order has been passed in good faith, without any indication of dishonesty. Furthermore, the facts outlined in the Show Cause Notice do not suggest any such impropriety. The power exercised by the Appellant in his capacity as a Tehsildar, while passing the order of Land Settlement Order, cannot be considered of a nature that would warrant disciplinary proceedings against him. The decision relied upon by the Counsel for the Appellant as mentioned above, supports this view. Consequently, the first question is answered in favor of the Appellant.”*

21. True it is that in the aforesaid cases, the persons against whom the proceedings were initiated were performing quasi-judicial functions, which is not the case here. But certain observations and ratio laid down by the Apex Court in the said decisions would have a bearing on coming to a decision in this case, which has resulted in this Court relying on the said ratio. In this backdrop, this Court has to test the disciplinary proceedings and the outcome of the same on the touchstone of the six circumstances which have been formulated by the Apex



W.P. No.2662/2024

सत्यमेव जयते Court to find out whether the action of the respondents against the 1<sup>st</sup> petitioner could be sustained.

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22. The first of the charge memo dates back to 2011 on which disciplinary proceedings were initiated. However, no action has been taken on the said disciplinary proceeding. In fact, three days prior to the superannuation of the 1<sup>st</sup> petitioner in January, 2013, the disciplinary proceedings has been initiated and order of suspension has come to be passed.

23. There is no quarrel raised by the petitioners with respect to the conduct of the enquiry. However, the whole case rests on the inordinate delay which has occasioned not only in the initiation of the disciplinary enquiry, but also in the culmination of the order of dismissal from service, which has been issued after a decade from the date of suspension of the 1<sup>st</sup> petitioner.

24. Delay in all matters is fatal to the case and moreso by the respondents, who discharge a public duty. A perusal of the charges reveal that it dates back to levy of lesser stamp duty towards registration of instruments, which have been registered by the 1<sup>st</sup> petitioner while working as Sub Registrar, which had caused



W.P. No.2662/2024

WEB COPY

loss to the exchequer to the tune of about Rs.89 and odd lakhs. However, it is even evident from the counter that of the said amount about Rs.40 Lakhs have been realised by the respondents and the loss quantified by the respondents finally is to the tune of about Rs.42 Lakhs. The aforesaid act of levy of lesser stamp duty is alleged to have taken place 10 years prior to the date of initiation of disciplinary proceedings. There is no whisper from the respondents as to what precluded them from initiating any enquiry during the period when the 1<sup>st</sup> petitioner was in service.

25. Out of blue, on 28.1.2013, three days prior to the date of superannuation of the 1<sup>st</sup> petitioner on 31.01.2013, the disciplinary proceedings have been initiated. There is no material to infer the source from which such disciplinary proceedings have been initiated. It is casually stated by the respondents in their counter that it is based on certain audit slips, but the source is not clearly spelt out and no materials evidencing the same have been placed before the Court. Though it is claimed by the respondents that the disciplinary proceedings has been initiated based on audit slips, in the same breath, the respondents, for the delay in finalising the findings of the enquiry state that



W.P. No.2662/2024

WEB COPY

voluminous documents required to be browsed through by the enquiry officer before submission of the enquiry report.

26. The enquiry proceedings were taken up in the year 2013 and it had culminated in the enquiry report in the year 2015, as it could be evidenced that the inquiry report was furnished to the 1<sup>st</sup> petitioner through the communication of the 2<sup>nd</sup> respondent on 11.02.2015. Yet no orders have come to be passed on the enquiry report till the year 2022, more particularly till the time the contempt proceedings were initiated by the 1<sup>st</sup> petitioner. There is no explanation for the delay of more than seven years in passing orders on the enquiry report for which there is no plausible explanation forthcoming from the respondents except stating that voluminous documents were required to be gone into before passing the final orders, which is grossly erroneous as the 2<sup>nd</sup> respondent is guided by the enquiry report and is not required to deliberate on each and every document, which has been relied on in the enquiry report, as otherwise the sanctity of the enquiry itself would be a futile exercise.

27. Further, after receipt of the enquiry report, explanation was given by the 1<sup>st</sup> petitioner detailing the various errors in the enquiry report. However, the



W.P. No.2662/2024

WEB COPY

proceedings of the 2<sup>nd</sup> respondent does not deal with any of the errors pointed out by the 1<sup>st</sup> petitioner in the enquiry report, but in an act of haste, on the initiation of contempt proceedings, the order seems to have been passed. So also the order in the appeal, as could be seen, has been passed in haste, after receipt of the opinion of the Tamil Nadu Public Service Commission and even the Commission has not deliberated on any of the materials rather than merely giving its opinion, though the duty of the Commission is only to that extent. However, the 1<sup>st</sup> respondent, as the appellate authority is not merely bound by the opinion of the commission, but has to apply its mind independently to the materials available before it, before passing any orders in appeal. However, the order of the 1<sup>st</sup> respondent is cryptic and a parrot like version like the 2<sup>nd</sup> respondent and merely relying on the opinion of the Commission. There is no due and proper application of mind by the 1<sup>st</sup> respondents to the materials and also the enquiry report and the order passed by the disciplinary authority.

28. There is a gaping hole in the whole of the case of the respondents with regard to the inordinate delay, which has not been explained. It is the duty of the respondents to explain the reason for the delay, not only for initiating the disciplinary enquiry, which dates back to certain alleged laches on the part of the



W.P. No.2662/2024

WEB COPY

1<sup>st</sup> petitioner, which is alleged to have taken place in the year 2003 till the year 2012, but also the reason for the delay of almost eight years in the passing of the order of dismissal by the 2<sup>nd</sup> respondent after submission of the enquiry report during January-February, 2015. However, this Court has scanned the entire length and breadth of the counter and it is unable to find out even an iota of reason, much less a plausible and acceptable reason for the delay, which had occasioned in the passing of the order of dismissal.

29. One more aspect, which transpires from the explanation submitted by the 1<sup>st</sup> petitioner, which has a very great significance to the imputations levelled against the petitioner is that the presumptive loss, which is alleged by the respondents to have been caused by the 1<sup>st</sup> petitioner, all the documents have been referred to u/s 47 (A) of the Registration Act and it is also evident from the counter that in many cases amount to the tune of about Rs.40 Lakhs have been realised by way of deficit stamp duty. When the amount has been collected by way of deficit stamp duty by the respondents, the presumptive loss alleged against the petitioner does not survive to that limited extent of the amount mulcted on the petitioner's head. Further, the decisions quoted above would stand squarely attracted to this case, as the reference to the cases for realisation



W.P. No.2662/2024

WEB COPY

of deficit stamp duty u/s 47 (A) of the Registration Act has already been undertaken and 50% the amounts has already been realised and, therefore, the presumptive loss quantified by the respondents cannot be countenanced.

30. The inordinate delay in passing the order of dismissal by the 2<sup>nd</sup> respondent and the impugned proceedings of the 1<sup>st</sup> respondent confirming the order passed by the 2<sup>nd</sup> respondent, which is devoid of any proper reasons, but is merely an affirmation of the imaginary and threaded reasons given by the 2<sup>nd</sup> respondent coupled with the explanation offered by the petitioner, which shows that of the presumptive loss alleged to have been caused by the petitioner, more than 50% of the amount has been realised by way of deficit stamp duty and also other materials pointed out by the petitioner in the explanation for which there is no semblance of reason provided in the orders passed by the respondents while imposing the punishment of dismissal, clearly narrates the extent of victimisation that has gone through in the whole case against the 1<sup>st</sup> petitioner for reasons best known to the department and the present impugned orders, passed hastily, is merely a culmination of the safety net drawn by the respondents to safeguard themselves from the wrath of this Court in the contempt petition filed by the 1<sup>st</sup> petitioner in non-compliance of the directions issued by this Court, all of which



W.P. No.2662/2024

WEB COPY

together lead this Court to the only clear opinion/view that the impugned order of dismissal passed by the respondents against the 1<sup>st</sup> petitioner is grossly flawed and smacks with *mala fide* intent and the same cannot be allowed to survive.

31. It is further to be pointed out that principles of natural justice warrants an opportunity of personal hearing to be provided to the 1<sup>st</sup> petitioner in the appellate stage when the extreme punishment of dismissal from service is proposed to be inflicted on the 1<sup>st</sup> petitioner by the 1<sup>st</sup> respondent. Though it may not be necessary at each and every stage of the proceeding to give an opportunity of personal hearing, but if such a recourse is adopted, necessarily, the order should reveal proper application of mind by giving proper reasons for confirming the order passed by the disciplinary authority. However, except for rephrasing the order passed by the disciplinary authority, the order of the 1<sup>st</sup> respondent does not reveal any application of mind or giving any reasoned order and necessarily the said order could only be held to be an unreasonable order, which necessitates interference.

32. Further, it is also to be pointed out with a heavy heart that a Government servant gives his heart and soul to the job only with the object that



W.P. No.2662/2024

WEB COPY

in his retired life he would be the recipient of the pension and other retiral benefits with which he could lead his life, though not comfortably, but atleast with two meals and medicines a day in his ailing health. However, the inordinate delay caused by the respondents in passing the order of dismissal and also the delayed action taken against the 1<sup>st</sup> petitioner by way of the disciplinary proceedings at the 11<sup>th</sup> hour, just three days before the retirement of the 1<sup>st</sup> petitioner, has robbed the 1<sup>st</sup> petitioner of his livelihood for which he had rendered his service lifelong, which cannot be compensated by the respondents in any manner and the only act of saving grace is through the orders of this Court giving the benefit of the retiral benefits and pension to the 2<sup>nd</sup> petitioner, the spouse of the 1<sup>st</sup> petitioner, so that she can atleast have the solace of leading a respectable and undependable life.

33. For the reasons aforesaid, this writ petition is allowed and the impugned order of dismissal passed by the 2<sup>nd</sup> respondent, as confirmed by the 1<sup>st</sup> respondent are set aside. The respondents are directed to disburse the retiral benefits due and payable to the 1<sup>st</sup> petitioner, including the pension and all other benefits till his life time and, thereafter, to pay the family pension to the 2<sup>nd</sup> petitioner, the wife of the 1<sup>st</sup> petitioner and such exercise of payment of retiral



W.P. No.2662/2024

WEB COPY

benefits, including the pension and family pension shall be drawn and disbursed to the 2<sup>nd</sup> petitioner, less the subsistence allowance paid to the 1<sup>st</sup> petitioner, within a period of eight weeks from the date of receipt of a copy of this order. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

**21.01.2026**

Index : Yes / No

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To

1. The Secretary to Government  
Commercial Taxes & Registration Dept.  
Government of Tamil Nadu  
Secretariat, Chennai 600 009.
2. The Inspector General of Registration  
100, Santhome High Road  
Chennai 600 028.



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W.P. No.2662/2024

**M.DHANDAPANI, J.**

**GLN**

**PRE-DELIVERY ORDER IN  
W.P. NO. 2662 OF 2024**

**Pronounced on  
21.01.2026**