GOVERNMENT OF KERALA

Abstract

Taxes Department- State Goods and Services Tax Department-Order dated 12.08.2025 of the Hon'ble Kerala Administrative Tribunal in OA No.2168/2019 filed by Sri.J.Vijayakumar, Junior Superintendent(Rtd)-Complied with- Orders issued.

TAXES(D) DEPARTMENT

G.O.(Rt)No.499/2026/TAXES Dated,Thiruvananthapuram, 21-06-2026

Read 1 Judgment dated 20.02.2018 of the Hon'ble High Court of Kerala in Crl.Appeal No.1706/2007

2 Representations dated 14.06.2018 and 25.09.2018 submitted by Sri.J.Vijayakumar to the Commissioner of State Tax

3 Order dated 18.12.2018 in OA.No.2431/2018 of the Hon'ble Kerala Administrative Tribunal

4 G.O(Rt)No.554/2019/Taxes dated 05.08.2019

5 Proceedings Order No.CT/4684/2021-A8 dated 14.09.2021 of the Commissioner of State Tax

6 Proceedings Order No.CT/4684/2021-A8 dated 01.01.2024 of the Commissioner of State Tax

7 Review Petition dated 12.03.2024 submitted by Sri.J.Vijayakumar

8 Order dated 12.08.2025 in OA No.2168/2019 of the Hon'ble Kerala Administrative Tribunal

9 Order dated 28.11.2025 and 21.01.2026 in OA No.2168/2019 of the Hon'ble Kerala Administrative Tribunal

10 Order dated 20.05.2026 in MA No.670/2026 in OA No.2168/2019 of the Hon'ble Kerala Administrative Tribunal

ORDER

Sri J. Vijayakumar, Junior Superintendent (Retired), State Goods and

Services Tax Department, was dismissed from service with effect from 15.09.2007 consequent upon his conviction in a vigilance case C.C. No.51/2003 by the Court of the Enquiry Commissioner and Special Judge, for demand of bribe. In this case, the Hon'ble Enquiry Commissioner & Special Judge had found that Sri J. Vijayakumar is guilty of offence and sentenced him to undergo rigorous imprisonment for 3 years and a fine of Rs10000/-. The individual attained the age of superannuation on 30.11.2013, after his dismissal from service. Subsequently, vide judgment read as 1st paper above, the Hon'ble High Court of Kerala in Crl. Appeal No.1706/2007 set aside the conviction and sentence and acquitted him of the charges.

2. Consequent to the judgment read as 1st paper above, Sri.J.Vijayakumar approached the Commissioner of State Tax vide representations read as 2nd paper above for appropriate orders seeking all consequential benefits as contemplated under Rule 18(iii)(b) of the Kerala Civil Services(Classification, Control &Appeal)Rules,1960. Aggrieved by the denial of consequential service benefits by the Commissioner of State Tax following his acquittal, Sri J. Vijayakumar approached the Hon'ble Kerala Administrative Tribunal by filing an O.A. No.2431/2018. The Hon'ble Tribunal, vide order dated 18.12.2018 read as 3rd paper above, directed the 1st respondent (Secretary to Government) to consider his representation read as 2nd paper above in the light of Rule 18(iii)(b) of the Kerala Civil Services (Classification, Control and Appeal) Rules, 1960 and the law laid down by the Full Bench of the Hon'ble High Court in State of Kerala v. N.G. Joseph.

3. In compliance with the order of the Hon'ble Kerala Administrative Tribunal read as 3rd paper above, Government issued order read as 4th

paper above, whereby the suspension period from 11.10.2001 to 26.06.2003 and the dismissal period from 15.09.2007 till the date of superannuation on 30.11.2013 in respect of Sri.J.Vijayakumar were regularised as duty for all purposes including pay and allowances, after adjusting the subsistence allowance already drawn, thereby entitling him to all back wages and service benefits as if he had continued in service.

4. Subsequently, the Commissioner of State Tax, vide Proceedings Order dated 14.09.2021, read as 5th paper above, granted notional promotion to Sri J. Vijayakumar to the post of State Tax Officer with retrospective effect from 10.08.2007 and it was also ordered that, in accordance with Rule 23(c), Part I of Kerala Service Rules, back arrears are not admissible in the case of notional promotion.

5. Subsequently, Sri J. Vijayakumar submitted a representation to the Commissioner of State Tax seeking grant of the monetary benefits attached to the said promotion. The request was rejected by the Commissioner of State Tax vide Order dated 01.01.2024, read as 6th paper above, holding that arrears of pay and allowances are not admissible in the case of notional promotions in view of Rule 23(c) of Part I Kerala Service Rules.

6. Aggrieved by the above decision of the Commissioner of State Tax read as 6th paper above, Sri J. Vijayakumar submitted a review petition read as 7th paper before the Additional Chief Secretary to Government, Taxes Department contending that his case is governed not by the general principles relating to notional promotion but by Rule 18(iii)(b) of the Kerala Civil Services (Classification, Control and Appeal) Rules, 1960, under which he is entitled to all benefits that would have accrued to him had he been continued in service.

7. Meanwhile, Sri.J.Vijayakumar filed an O.A. No.2168/2019 before the Hon'ble Kerala Administrative Tribunal and the Hon'ble Tribunal vide Order dated 12.08.2025 read as 8^{th} paper above, directed the 1^{st} respondent (Secretary to Government, Taxes Department) to consider and dispose of the Annexure A12 review petition read as 7^{th} paper above within a period of three months from the date of receipt of copy of the order. The Hon'ble Tribunal, by the order dated 28.11.2025 and 21.01.2026, read as 9^{th} paper above, reiterated the direction contained in the order read as 8^{th} paper above.

8. Subsequently, Government filed a Miscellaneous Application No.670/2026 before the Hon'ble Tribunal seeking an extension of time to comply with the order read as 8^{th} paper above. As per the order read as 10^{th} paper above, the Hon'ble Tribunal granted one month's further time as final opportunity for compliance of the order as 8^{th} paper above.

9. Government have examined the matter in detail and found that Sri J. Vijayakumar is entitled to the monetary benefits attached to the promotion granted with effect from 10.08.2007 as envisaged in Rule 18(iii)(b) of the Kerala Civil Services (Classification, Control and Appeal) Rules, 1960. Hence, Government hereby issue direction to the Commissioner of State Tax to grant retrospective promotion to Sri.J.Vijayakumar to the post of State Tax Officer with effect from 10.08.2007 with all consequential benefits which he would have been entitled had he been in service as envisaged in Rule 18(iii)(b) of the Kerala Civil Services (Classification, Control and Appeal) Rules, 1960 and to revise the proceedings dated 14.09.2021 read as 5^{th} paper above, accordingly with immediate effect.

10. The Annexure A12 review petition dated 12.03.2024 of Sri

J.Vijayakumar read as 7th paper above, is disposed of as above and accordingly, the direction of the Hon'ble Administrative Tribunal in o rder dated 12.08.2025 read as 8th paper above, is complied with.

(By order of the Governor)
MANOJ K
JOINT SECRETARY

To:

1. The Advocate General, Kerala, Office of the Advocate General, Thiruvananthapuram, Vanchiyoor (with CL)
2. The Commissioner of State Tax, Thiruvananthapuram
3. Sri.J.Vijayakumar, Junior Superintendent(Retd) (Through the Commissioner of State Tax)
4. The Accountant General(A&E), Kerala, Thiruvananthapuram
5. The Accountant General(E&RSA), Kerala, Thiruvananthapuram
6. The Finance Department(Vide 3338693/Exp-B1/614/2025-Fin dated 16.06.2026)
7. The Personnel & Administrative Reforms Department (Vide ADV-A2/296/2025-P&ARD dated 03.01.2026)
8. The Law Department (Vide ST-II2/4/2026-Law dated 21.01.2026)
9. Web & New Media, I&PRD
10. Stock File/ Office Copy(File No.D2/32/2024/Taxes)

Forwarded /By order

Signed by Babu. G
Date: 21-06-2026 16:15:02

Section Officer