IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on : 27.07.2026

Pronounced on : 31.07.2026

CORAM

THE HON'BLE MR.JUSTICE T. VINOD KUMAR

WP No. 12018 of 2015
and
MP Nos.1, 2 & 4 of 2015
and
WMP No.31739 of 2016

K.Puvaneswari,
398 B,Tamil Nadu Housing Board Quarters,
Velachery, Chennai 600 042.

..Petitioner

Vs

1. The Chairman and Managing Director,
   Tamil Nadu Generation and Distribution
   Corporation Ltd.,
   No.144, Anna salai, Chennai 600 002.

2. Tamil Nadu Generation and Distribution
   Corporation Ltd.,
   Rep by its Secretary,
   No.144, Anna salai, Chennai 600 002.

3. Chief Internal Audit Officer
   Audit branch, Tamil Nadu Generation and
   Distribution Corporation Ltd.,
   No.144, Anna salai, Chennai 600 002.

4. Tmt. D. Thangammal, A.A.O.,
   Board Office – Audit Branch,
   I Floor, NPKRR Maligai,
   Anna Salai, Chennai-2.

5. Tmt. D. Jayanthi, A.A.O.,
   Board Office – Audit Branch,
   I Floor, NPKRR Maligai,
   Anna Salai, Chennai-2.

6. Thiru.V. Sivakumar (II), A.A.O
Board Office – Audit Branch,
I Floor, NPKRR Maligai,
Anna Salai, Chennai-2.

7. Tmt. B.R. Geethakumari, A.A.O
Board Office – Audit Branch,
I Floor, NPKRR Maligai,
Anna Salai, Chennai-2.

[R4 to R7 Impleaded as per Order dated:27.04.2015 by D.H.P.J. in Mp.3/2015 in WP.12018/2015.]

..Respondents

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records relating to the order No. (per)CMD TANGEDCO Proceedings No.1, dated 10/11/2014 issued by the 1st Respondent, quash it to the extend it did not include the petitioners name for promotion to the post of Internal Audit Officer and to direct the respondents to promote the petitioner as Internal Audit Officer with Seniority, arrears and all other consequential benefits.

For Petitioner : Ms. S. Meenakshi

For Respondents : Mr. A.P. Venkatesh Prasad
for Advit Law Chambers (for R1 to R3)

Ms. S. Thendral,
for M/s. C.S. Associates (for R4, R5 & R7)

Mr. K. Thilageswaran (for R6)

ORDER

Heard the learned counsel for the petitioner, learned counsel appearing for the respondent Corporation, and learned counsel appearing for the private respondents, and perused the records.

2. The petitioner, by way of the present writ petition, has sought for issuance of a Writ of Certiorari calling for the records relating to the order No. (Per)CMD TANGEDCO Proceedings No.1, dated 10.11.2014 passed by the first respondent, and to quash the same, with a consequential direction to the respondents to include the name of the petitioner in the panel for promotion to the post of Internal Auditor Officer, promote her to the said post, and grant all consequential service and monetary benefits, including arrears of pay.

3. In brief, the case of the petitioner is that she was appointed as a Typist in the services of the respondent on 05.07.1993 in the Audit Branch; that being a postgraduate having the requisite qualifications for the post of Junior Auditor, she was posted as a Junior Auditor in 'B' Section by proceedings dated 20.01.1994 against the existing vacancy; that after serving in the said post, she was transferred to the "Ar/Ctts/H Office" and was relieved on 30.04.1997; that in the meanwhile, she had passed the Internal Auditor Officer Examination – Papers I and II – conducted by the Tamil Nadu Public Service Commission (TNPSC) in the year 1997, and the same was intimated to the third respondent vide letter dated 26.08.1997.

4. It is the further case of the petitioner that, by proceedings dated 25.04.1997, she was appointed as an Auditor and placed in the scale of pay of

Rs.1295/-; that in the meantime, she also obtained a Bachelor of Commerce (B.Com.) degree in May 2006 from Annamalai University; that on possessing B.Com one year decree, the respondent Board had issued an order dated 12.10.2006, raising her pay as per relevant provisions of the Respondent Service Regulations - 92, and Regulations – 94 under the head relating to appointments and qualifications respectively from 22.05.2006; and that the petitioner was also extended the benefit of arrears of pay and allowances in accordance with the same order.

5. The petitioner contended that the next avenue of promotion for her was to the post of Assistant Audit Officer; that as per the respondents' Regulation No.94(b), a candidate striving for promotion to the post of Assistant Audit Officer should possess the following qualifications:-

(i) a Bachelor's Degree (B.A.,/B.Sc.,/B.Com., or equivalent);

(ii) a pass in the Government Technical Examination in Accountancy, both Lower and Higher Grades; and

(iii) a minimum of three years' service as an Auditor in the Audit Branch.

6. The petitioner, further contended that the respondent Board, by Board Proceedings No.750 dated 30.04.1979, granted exemption from passing the Government Technical Examination in Accountancy (Lower and Higher Grades) and also sanctioned advance increments from the date following the

acquisition of the requisite qualification or from the date of appointment, whichever was later; that she obtained the one-year B.Com., degree in the year 2006; that the Departmental Promotional Committee (D.P.C.) in the selection conducted during the year 2007, found her eligible for promotion and granted her promotion to the post of Assistant Audit Officer; and that pursuant to the said promotion granted, she was appointed in the said post in the Audit Branch of the respondent Board.

7. The petitioner would further contend that, in February 2011, she passed Accountancy course, conducted by the Department of Technical Education, Tamil Nadu; that on acquiring the said qualification, she was awaiting for the next promotion to the post of Internal Audit Officer, being fourth in the seniority list; that the respondents issued the panel dated 10.11.2014 for promotion to the post of Internal Audit Officer, containing names of seven Assistant Audit Officers; that the respondents while issuing the panel excluded her name, despite standing at Serial No.4 in the seniority; that the respondents granted promotion to the first three candidates as per the said panel as Internal Audit Officers; that if the petitioner name is included in the panel, she would be entitled to be considered for appointment as Internal Audit Officer in the next vacancy as and when arises.

8. Separate counter affidavits have been filed by the third respondent, on his own behalf as well as on behalf of the first and second respondents, and by the sixth respondent.

9. The third respondent, by the counter affidavit, claimed that the petitioner had initially joined the services of the respondent Board with a Bachelor's Degree (B.A.) and was permitted cadre conversion as Junior Auditor as per her request dated 28.01.1994; that on she possessing the requisite qualification i.e., Account Test for Sub-ordinate officers – part 1, she was promoted as Auditor by proceedings dated 02.05.1997; that for the promotion to the next higher post of Assistant Audit Officer, an employee is required to possess either a pass in the Government Technical Examination in Accountancy by Lower and Higher Grades or having a valid B.Com. degree, which is recognised as an equivalent qualification in lieu of the said Accountancy Examination; and that the petitioner had been promoted as Assistant Audit Officer, on the strength of the one-year B.Com. degree obtained through the Distance Education Programme of Annamalai University; that a question had arisen regarding the validity of B.Com Double degree (one year) awarded by the Annamali University, for the purpose of promotion; that the respondent Board sought clarification from the Director of Technical Education as to whether the one-year B.Com. degree awarded by Annamalai University was equivalent to a pass in the Government Technical Examination in Accountancy

(Lower and Higher Grades); that the Director of Technical Education clarified that the said one-year B.Com. Degree offered by the Annamalai University was not equivalent to the Government Technical Examination in Accountancy;

10. The respondents further contended that the University Grants Commission (UGC) had also clarified that the one-year B.Com. Degree obtained through Distance Education mode was not a valid undergraduate degree as that of Regular degree; that based on the above clarifications, the respondent Board, by Memoranda dated 27.08.2008 and 10.07.2009, issued orders directing the withholding of the incentive increments that have been sanctioned to employees earlier on obtaining one-year B.Com. degree from Annamalai University; that some of the employees of the Audit Branch had challenged the action of the respondent Board granting promotions by considering the said one-year B.Com. Degree by filing a writ petition vide W.P.No.24012 of 2008 before this Court; that, this Court had directed the respondents to revert the officials, who were promoted on obtaining one-year B.Com. degree from Annamalai University, which included the petitioner herein; that consequent to the judgement of this Court in W.P.No.24012 of 2008, the respondent issued Show Cause Notices to the petitioner and other similarly placed employees calling upon them to explain as to why they should not be reverted from the post of Assistant Audit Officers to the Feeder Cadre (i.e., Auditor); that fourteen employees, including the petitioner herein, had

approached this Court and filed writ petitions, challenging the proposed reversion and obtained an order of interim stay insofar as the reversion to the feeder cadre is concerned; and that the petitioner had also filed a writ petition vide W.P. No.10260 of 2010, and obtained an interim order of stay; and that on account of the said interim order, the petitioner was not reverted to the feeder cadre as Auditor.

11. The respondents, in the counter affidavit, further contended that since, the petitioner's one-year B.Com. degree obtained from Annamalai University was not recognised as a valid qualification, she is to be reverted to the feeder cadre of Auditor; that on account of the pendency of the proceedings relating to the proposed reversion, the petitioner was not considered for inclusion in the panel for promotion to the post of Internal Audit Officer for the panel year 2014–2015.

12. The respondents further contended that, by Memo dated 03.04.2010, issued by the respondent Board, it had been categorically clarified that the one-year B.Com., (Double degree) offered by Annamalai University through the Distance Education Programme was not a valid qualification either for the purpose of promotion or for the grant of incentive increments; that in view of the proceedings initiated pursuant to the judgment of this Court in W.P. No.24012 of 2008, proposing reversion of the petitioner, the petitioner cannot

be considered as eligible for further promotion to the post of Internal Audit Officer.

13. Contending as above, the respondents prayed for dismissal of the writ petition.

14. The sixth respondent, in the counter affidavit, claimed that the one-year B.Com. degree obtained by the petitioner from Annamalai University was neither recognised by the University Grants Commission (UGC) nor by the Government of Tamil Nadu; that the said degree could not be treated as a valid qualification under the Respondent Service Regulations-92 and 94; that the petitioner passed the in Accountancy course test conducted by the Government Technical Examination only in February 2011, and that too only in the Senior Grade, while the Respondent Service Regulations, required a candidate should have passed both the Lower Grade and the Higher Grade; that, as the petitioner did not possess the requisite qualification as on 16.05.2007, when she was promoted as Assistant Audit Officer, the very promotion granted to her was irregular and illegal; and thus the petitioner has no right to be considered for inclusion in the panel dated 10.11.2014 for promotion to the post of Internal Audit Officer.

15. Contending as above, the sixth respondent prayed for dismissal of the writ petition.

16. I have taken note of the respective contentions as urged.

17. At the outset, it is to be noted that the issue relating to the validity of the B.Com., Double degree (one-year) offered by Annamalai University is no longer *res integra*, in view of the decision of the ***Hon'ble Apex Court in the case of Annamalai University V. The Secretary to Government, Information and Tourism Department and others – (2009) 4 SCC 590.*** Thus, the petitioner cannot claim or derive any benefit on the strength of the said one-year B.Com. degree obtained from Annamalai University.

18. Further, this Court, in W.P. No.24012 of 2008, having directed the respondents to initiate action for reversion of those officials who had been promoted on the basis of the one-year B.Com., (Double degree) obtained from Annamalai University, which *inter alia* included the petitioner herein, on the respondents initiating action, the petitioner approaching this Court by filing W.P. No.10260 of 2010 and obtaining an interim order of stay against the proposed reversion, would neither validate the B.Com., Double degree (one-year) obtained by the petitioner nor confer upon her any right to claim any benefit flowing from such qualification, in the light of the law declared by the

Apex Court in the aforementioned decision.

19. That being so, the only point that arises for consideration is whether the petitioner is eligible for promotion to the post of Internal Audit Officer from the post of Assistant Audit Officer on the basis of her regular educational qualification and qualifying in the other tests.

20. Insofar as the qualification to hold the post of Internal Audit Officer is concerned, Annexure III to Regulation 94 of the Respondent Service Regulations prescribes that the method of recruitment is by promotion; and that a candidate must possess a Degree of Chennai, or Madurai, or Annamalai University, or equivalent qualification. **[page no.166 of the Manual (i.e., *Tamil Nadu Electricity Board Service Regulations),* corrected upto 30th June 2015]** The said Regulation does not specifically prescribe as to a candidate should possess only a B.Com. degree to be considered for promotion to the post of Internal Audit Officer.

21. Though the respondent had claimed that as the petitioner's appointment to the post is only by way of promotion in the feeder cadre being Assistant Audit Officer and the petitioner having been appointed as an Assistant Audit Officer based on the one-year B.Com. degree obtained from Annamalai University, and therefore, her promotion from the feeder category itself being

wrong, it becomes necessary to examine as to what is the qualifications prescribed for being promoted to the post of Assistant Audit Officer and whether the petitioner possessed the said qualification at the relevant point of time.

22. The Respondent Board Service Regulations in Annexure III read with Regulation - 94, prescribe the qualifications for promotion to the post of Assistant Audit Officer. The prescribed qualifications are as under:-

" *ANNEXURE – III*

(Referred to in regulation – 94) ***[page no.183 of the Manual (i.e., Tamil Nadu Electricity Board Service Regulations), corrected upto 30th June 2015]***

Assistant Audit Officers	*By Promotion*	*(i) Must hold the B.A., or B.Sc., or B.Com., Degree of the Chennai or Annamalai University.* *(ii) Must have passed the Government Technical Examination in Accountancy by the Lower and Higher Grade; and* *(iii) Must have worked for at least two years as Auditor in the Audit Branch.*

"

23. A reading of the qualification prescribed to hold the promotional post of Assistant Audit Office as noted above, requires a prescribe candidate to

hold a Degree of B.A., or B.Sc., or B.Com., of the Chennai, or Annamalai University, and is not confined only to holding of B.Com., degree, to accept the contention of the respondents that the petitioner having been granted promotion on account of the one-year B.Com., (Double degree) obtained by her from Annamalai University, though was subsequently declared to be invalid.

24. The second qualification prescribed for being promoted to the post of Assistant Audit Officer is to pass the Government Technical Examination in Accountancy by Lower and Higher Grades. Admittedly, the petitioner had passed the Government Technical Examination in Accountancy in the year 2011. Though the respondents contended that the Regulations contemplate a pass in both the Lower and Higher Grade examinations and that the petitioner having passed only the Higher Grade examination, and therefore does not satisfy the prescribed qualification, it is to be noted that the prescription of requirement of passing the Government Technical Examination in Accountancy in the Lower and Higher Grades is intended to provide a facility to a candidate to appear and pass the exam in different tiers. However, if a candidate appears directly for the Higher Grade examination and is declared successful in one go, the benefit of getting qualified in a different tier cannot be put against a candidate who had qualified the higher exam directly, so as to disqualify such a candidate, who has the ability to sit for higher examination directly without going through the process of appearing for lower grade one time and higher

grade subsequently.

25. Thus, merely because the petitioner did not separately pass the Lower Grade examination cannot be a ground to hold that she lacks the prescribed qualification, when she has already qualified in the Higher Grade examination. Therefore, the contention of the respondents that the petitioner is ineligible as she does not possesses Lower Grade does not merit acceptance. The aforesaid stand taken by the respondent Corporation is too a hyper technical approach adopted, taking advantage of in elegant language used in the regulations, which, as noted above, is intended to benefit the employees, but also defies the basic logic, reasoning and is against the basic common-sense, needless to say is a facet of arbitrariness.

26. Further, this Court also finds no rationale or valid basis in the stand taken by the respondents to deny the benefit of getting her name included in the panel for promotion on the ground of not having separately passed the Lower Grade Accountancy Examination, when she had already qualified in the Higher Grade Examination. Such a stand is wholly illogical, unreasonable, and contrary to the object of the Regulations.

27. Even otherwise, assuming that the petitioner is promoted to the post of Assistant Audit Officer by granting exemption from passing the

Accountancy Test on the strength of the one-year B.Com. degree obtained from Annamalai University, the said issue no longer *res integra*. This Court, in its common order dated 27.06.2012 made in W.P. Nos.7276 to 7278 of 2012, had held that the said qualification could be taken into consideration for the limited purpose of granting exemption from passing the Accountancy Test and not for the purpose of initial recruitment. The said view was subsequently followed by this Court in its order dated 17.07.2026 made in W.P. Nos.10259, 10262 & 10263 of 2010.

28. Further, the respondent Board pursuant to the decision of this Court in W.P.No.7276 to 7278 of 2012, having issued B.P.Ms. No.59 dated 25.09.2013 granting exemption from passing the Government Technical Examination in Accountancy to employees who had acquired the one-year B.Com. degree from Annamalai University, while making it clear that such exemption was only for the purpose of departmental promotion and not for entry into service, the respondents are debarred from contending to the contrary. Moreover, the petitioner having subsequently passed the Government Technical Examination in Accountancy in the year 2011, independently satisfied the prescribed qualification for promotion to the said post.

29. The above being the position, the respondents cannot continue to persist with the claim that the petitioner is not eligible for promotion to the post

of Assistant Audit Officer at the first instance and, on that basis, seek to justify their action in excluding her name from the panel dated 10.11.2014 prepared for promotion to the post of Internal Audit Officer.

30. In view of the above, this Court is of the considered opinion that the action of the respondents in excluding the name of the petitioner from the panel for promotion to the post of Internal Audit Officer by the impugned proceedings dated 10.11.2014 cannot held to be valid.

31. Accordingly, the writ petition is allowed. The impugned proceedings dated 10.11.2014 is set aside insofar as it excludes the name of the petitioner from the panel for promotion to the post of Internal Audit Officer. The respondents are directed to include the name of the petitioner at the appropriate place in the panel for the year 2014–2015, as finalised by the proceedings dated 10.11.2014, and extend to the petitioner all consequential service and monetary benefits to which she is legally entitled. There shall be no order as to costs. Consequently, connected miscellaneous petitions are also closed.

31-07-2026

Speaking/Non-speaking order
Neutral Citation: Yes/No

KLT

To

1. The Chairman and Managing Director,
   Tamil Nadu Generation and Distribution Corporation Ltd.,
   No.144, Anna salai, Chennai 600 002.

2. The Secretary,
   Tamil Nadu Generation and Distribution Corporation Ltd.,
   No.144, Anna salai, Chennai 600 002.

3. Chief Internal Audit Officer,
   Audit branch,
   Tamil Nadu Generation and Distribution Corporation Ltd.,
   No.144, Anna salai, Chennai 600 002.

T.VINOD KUMAR, J.

KLT

Pre-Delivery Order in
WP No. 12018 of 2015
and
MP Nos.1, 2 & 4 of 2015
and
WMP No.31739 of 2016

31-07-2026