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W.P. No. 10259, 10262 and 10263 of 2010

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on : 13.07.2026

Pronounced on : 17.07.2026

CORAM:

THE HONOURABLE MR. JUSTICE T.VINOD KUMAR

WP No. 10259, 10262 and 10263 of 2010

and M.P.Nos.1 and 2, 4, 5 of 2010,

and M.P.Nos.1 and 2 of 2010 and M.P.No.5 of 2010

Thiru P.C.Vijayaraghavan, ... Petitioner in W.P.No.10259 of 2010

A.Vimala ... Petitioner in W.P.No.10262 of 2010

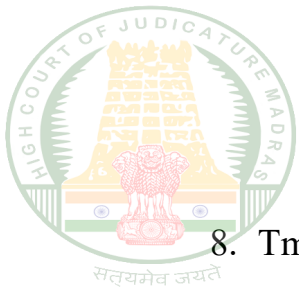
D.Gunasekaran ... Petitioner in W.P.No.10263 of 2010

vs

1. The Chairman,
Tamil Nadu Electricity Board,
144, Anna Salai, Chennai-2.
2. The Chief Internal Audit Officer,
Board Office Audit Branch,
Tamil Nadu Electricity Board,
144, Anna Salai, Chennai-2.
3. The Registrar,
Annamalai University, Annamalai Nagar, Chithambaram.
4. University Grants Commission,
Bahadurshah Zafar Marg, New Delhi-110 002.
5. The Directorate Of Distance
Education, Distance Educational Center, IGNOU Campus,
Maidan Garhi, New Delhi-110 068.

6. H.Azeezuddin

7. V.Sittarasu



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8. Tmt. H.Sumathy

9. R.Dhamodaran

10.K.L.Sampathkumar

11.K.R.Suresh

... Respondents in all petitions

(R6 to R11 impleaded as per Court order dated

02.07.2010 by TSSJ in M.P.No.3 of 2010

in W.P.Nos.10262 of 2010, 10263 of 2010, 10259 of 2010)

COMMON PRAYER: 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 proceedings of the 1st respondent in Memo dated 03.04.2010 in Memo.(Per) No.20233/A3/A32/2006-24 and quash the same.

For Petitioner
in all petitions

: Mr. N.G.R. Prasad
for Mr.K.Srinivasamurthy

For Respondents
in all petitions

: Mr.G.Ananadakrishnan for R1 and R2
For Advit Law Firm For
Mr.S.Venkatesh for R-3
for Ajmal Associates
Mr.K.Ravindranath for R-4
No appearance for R5
Mrs. Selvi George For R6 to R11



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COMMON ORDER

WEB COPY Since the challenge in all the three writ petitions is one and the same, all the three writ petitions are taken up for hearing today and disposed of by this common order.

2. For ease of convenience, the facts as set out in W.P.No.10263 of 2010 are being referred. The petitioner, by the present writ petition, impugned the memo bearing No.20233/A3/A32/2006-24 dated 03.04.2010 of the first respondent, in particular, Paragraph No.3 thereof, whereby, the first respondent had ordered that

(i). One year B.Com (Double Degree course) under Distance Education mode shall not be taken into account for grant of incentive increment/promotion.

(ii). The payment of incentive increment and promotion already allowed to the employees, have passed one year B.Com (Double Degree) other than the employees who have obtained stay orders from the Hon'ble High Court shall be recovered and reverted respectively.



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(iii).the recovery of incentive increments in respect of the employees who have obtained stay orders from the Hon'ble High Court shall be considered after the outcome of the Court's order is known.

3. The case of the petitioner in brief is that he had approached the respondent authorities and sought for being granted permission to study B.Com (Double Degree) being offered by Annamalai University through Distance Education; that the respondent vide proceedings dated 22.12.2004 had accorded permission for the petitioner to obtain Double Degree in B.Com offered by Annamalai University; that based on such permission, the petitioner had obtained B.Com (Double Degree) in the year,2005.

4. It is the further case of the petitioner that on he obtaining B.Com (Double Degree) from Annamalai University, the respondents have sanctioned two incentive increments for having passed B.Com Degree examination in terms of Board Proceedings No.750 dated 30.04.1979 and raised his pay from Rs.7900/- to Rs.8350/- with effect from the date of he passing B.Com (Double Degree) and was



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permitted to draw the arrears of pay and allowance.

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5. The petitioner further contended that as per the respondent's Service Regulations, corrected upto 30th June 2000, in order to be promoted to the Assistant Accounts Officers of Circles and Board Office Accounts Branch, the employee shall pass the Special Test specified in the Regulation; that as per the Regulations in order to be eligible for promotion to the post of Assistant Accounts Officer, the Special Test specified is pass in Accountancy - Higher Grade; that the Regulation however granted exemption to the members in Circle Office and Audit Branch who possess B.Com Degree of any University recognized by the University Grants Commission from passing the Government Technical examination in Accountancy; that the petitioner having secured B.Com Degree, from Annamalai University which is recognized by the University Grants Commission, the respondents not only granted exemption to the petitioner from qualifying in the specified test of Accountancy-Higher Grade while granting increments but also granted promotion to the petitioner; that the respondents having granted promotion to the petitioner by accepting B.Com Degree obtained by him from Annamalai University is now seeking to revert/withdraw the benefit

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granted by issuing the impugned proceedings, in particular, relying on paragraph

WEB COPY No.3 thereof including the service and monetary benefits granted.

6. The petitioner contended that since, the respondents was fully aware of the fact of the petitioner secured B.Com (Double Degree) of one year from Annamalai University from the beginning i.e., when the petitioner made application and the respondents granting permission, the respondents cannot allow now to claim that the petitioner is not entitled for being granted such benefit as the petitioner did not obtain B.Com degree in a regular mode i.e., by way of a three year course.

7. It is the further case of the petitioner that Board proceedings issued by the respondents vide B.P.Ms.No.750 dated 30.04.1979, under which the respondents had granted monetary and service benefits to the petitioner on he obtaining B.Com(Double Degree), no way stipulates that such exemption from specified test is available only to the Commerce graduate who have completed the course in a three year academic year format and not in single set; that as per the Board proceeding as well as the Regulation, the only requirement is to have B.Com Degree either from Madras University or Annamalai University and since, the petitioner had secured B.Com Degree from Annamalai University, the respondents



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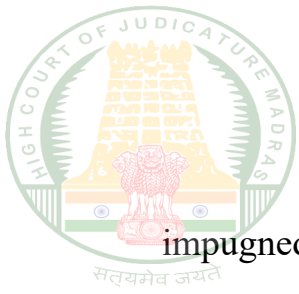
cannot be allowed to give effect to Paragraph No.3 of the proceedings dated

WEB 03.04.2010 in so far as the petitioner is concerned.

8. The petitioner also contends that the respondents had issued the impugned Memo dated 03.04.2010 based on the letter dated 02.02.2010 addressed by the 4th respondent and that on the basis of the aforesaid communication and the impugned Memo, the respondents are seeking to withdraw the incentive increments/promotion granted and also recovered the monetary benefits that have been granted to the petitioner on account of being promoted to the post of Assistant Accounts Officer.

9. Despite the fact that the respondents have extracted the work from the petitioner in the said post; that the apprehension of the petitioner that the respondents resorting to the aforesaid action is not unfounded as the respondents had undertaken similar exercise in respect of some of its employees namely A.Selvaraj, S.Koteeswaran and K.T.Pandiselvi; that the aforesaid employees on the respondents issued common order of reversion from the post of Accounts Supervisor to the post of Accountants had approached this Court by filing the writ petition in W.P.No.7276 to 7278 of 2012; and that this Court by order dated 27.06.2012 had allowed the said writ petitions and set aside the order of reversion

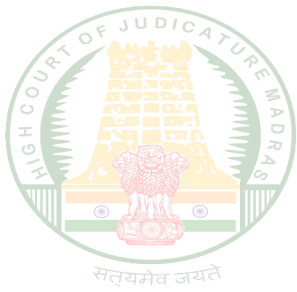
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impugned in the said writ petition by holding that so long as the Regulations of the respondent recognized Open University Degrees only for the limited purpose of granting exemption, appearing in the Departmental Test and so long as Open University Degree/ Post Graduate Degrees are not considered as equivalent Degrees and Post Graduate Degrees obtained under regular stream, but are admitted only for the purpose of granting limited exemption for passing the Departmental Test, the respondents are not justified in reversing the petitioner.

10. It is the further case of the petitioner that since, he having secured employment with the respondents not on the basis of the B.Com (Double Degree) obtained from Annamalai University but on the basis of educational qualification secured through regular mode and the B.Com (Double Degree) obtained from Annamalai University being only for the purpose of granting exemption from taking specified test to the promotional post of VAO, the order of this Court in the aforesaid writ petition would apply in all force and the action of the respondents by seeking to initiate action by giving effect to the impugned proceedings is nothing but illegal, arbitrary and unjustified.



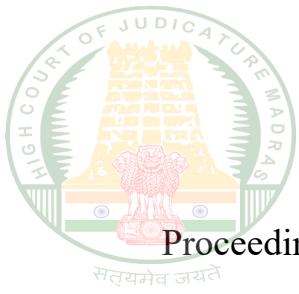
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11. It is the further case of the petitioner that he not only secured B.Com (Double Degree) from Annamalai University in the year 2005 by obtaining necessary permission from the respondents, he had also obtained M.Com Degree from Annamalai University in the year 2013 having obtained admission in the year 2012; that as per the respondents Board proceedings vide B.P.No.59 dated 24.05.2013, the respondents have taken note of the order of this Court in W.P.No.7276 to 7278 of 2012 had issued guidelines specifying that accepting Open University in B.Com or M.Com is for the limited purpose of exemption from passing Departmental Exam of Accountancy and the said prescription should not be confused with the post, for which, basic Degree is prescribed as minimum qualification at the entry level or for promotion.

12. Contending as above, the petitioner seeks for quashing of the impugned order.

13. The case of the petitioners in other two writ petitions are also the same as the petitioner in the writ petition.

14. On behalf of the respondents, it is contended that under Board



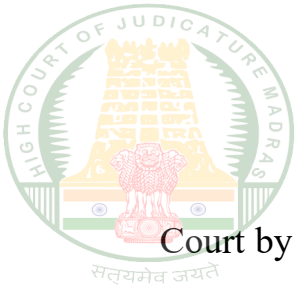
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Proceedings Vide B.P.No.750 dated 30.04.1979, exemption is granted to

employees possessing B.Com Degree from taking specified test of Accountancy; that the said proceedings nowhere recognizes or accept that the employees possessing one year B.Com Degree would also be eligible for being granted exemption; that as per the Service Regulation, the requirement is to have B.Com Degree recognized by University Grants Commission; and that the one year B.Com Degree is not recognized by the University Grants Commission, the petitioner cannot claim benefit thereunder.

15. On behalf of the respondents, it is contended that since, the petitioner who was working in Audit Branch on being refused to be granted promotion to the post of Internal Audit Officer on the ground that he having completed B.Com (Double Degree) from Annamalai University in May, 2005 and submitted representation dated 30.12.2013 claiming that the impugned memo dated 03.04.2010 is not applied to him and on the said representation not being considered had approached this Court vide W.P.No.1136 of 2014 and this Court having directed the respondents to dispose of the said representation within a period of four weeks, and the respondents issued the Memo dated 11.04.2014 rejecting the representation of the petitioner, the petitioner had approached this

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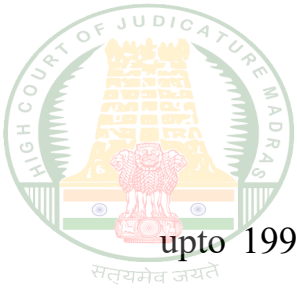
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Court by filing a writ petition vide W.P.No.6506 of 2015 and this Court vide order

dated 22.07.2024 dismissed the said writ petition holding that the Double Degree is yet to be recognized by the University Grants Commission and the petitioner on the basis of the said Double Degree cannot demand for promotion, and that the said order has attained finality.

16. On behalf of the respondents, it is contended that the respondents by considering the order of this Court in W.P.No.7276 to 7278 of 2012 had issued a clarification vide Board proceedings B.P.No.59 dated 25.04.2003, whereby, the Degrees obtained through Open University systems viz., B.Com and M.Com were considered for the purpose of exemption for passing departmental exam and would not be applicable where basic Degree is prescribed as minimum qualification at entry level or for promotion.

17. On behalf of the respondents, it is contended that B.Com (Double Degree) was never recognized by UGC at any time for the petitioner to claim benefit; that the UGC vide its letters dated 04.03.1997 and 30.06.1999 had categorically stated that B.Com Degree obtained through distance mode/Double Degree is never recognized; and that by the letter dated 04.03.1997, the UGC had clarified that B.A Degrees obtained through Distance Education Mode/one sitting



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upto 1996-1997 would only be considered as valid degrees subject to condition

that the candidate enrolling for said degree completed the course by 1998-1999; and no such leave was granted in so far as B.Com course is concerned; that the petitioner thus, cannot claim that the B.Com (Double Degree) obtained by them in the year 2005 or subsequently or subsequent to Post Graduation Degrees of M.Com is a degree recognized by UGC; that the Division bench of this Court in W.A.No.929 of 2024 had set aside the order dated 22.11.2023 made in W.P.No.3871 of 2020, wherein, this Court had held that B.com Degree which has been obtained after undergoing 1 year course that too by Distance Education Mode is not valid.

18. The respondents further contended that the petitioner by apprehending that the respondents would initiate action on the basis of the memo dated 03.04.2010 and filed the present writ petition, even before the respondents have initiated action proposing to take away or sought to withdraw any benefit that have been conferred on the petitioners. The respondents by the additional affidavit filed into this Court on 06.07.2026, during the hearing of the present writ petitions. Further claims that the petitioners have retired from service and as on date no



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orders have been passed reverting the petitioners or seeking to recover any amount

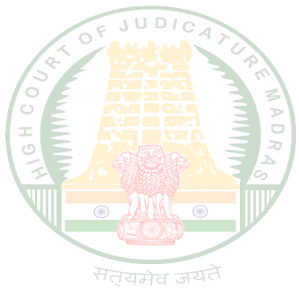
paid in excess or either revise their pay or pension.

19. By the additional affidavit the respondents had also pleaded to the same effect, in so far as the other two petitioners are concerned. Contending as above, the official respondents seeks for sustaining the impugned proceedings.

20. The private respondents, however oppose any relief being granted to the petitioners as the official respondents have denied promotions to them on account of petitioners approaching this Court and obtaining interim stay.

21. I have taken note of the respective contentions urged.

22. At the outset, it is to be noted that though the writ petitions are filed in the year 2010 and pending on the file of this Court for 16 long years, none of the respondents be it official respondents or private respondents chose to file counter affidavit, except the additional affidavit filed by the respondents 1 and 2 on 06.07.2026.



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WEB COPY 23. Though, the petitioners by the present writ petition has impugned proceedings of the respondents in memo dated 03.04.2010, whereby the respondents sought to withdraw the said increments / promotion granted on the basis of the one year B.Com (double degree) under distance education mode and also to recover the incentive increment / promotion already allowed to its employee, it is not difficult for this Court to decipher the reason for the respondents to issue the aforesaid memo in the year 2010, when it continued to accept and act on double degree till then. The cause for issuance of the aforesaid Board Proceedings is referable to 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*, where by it was held that Masters degree awarded in violation of Regulation 2 of UGC Regulation of 1995 by University under Open University system without requiring 3 years graduate degree, is held to be void. It can safely be said that till the Apex Court rendered the authoritative pronouncement, both the petitioners as well as the respondents were hovering under the impression that one year B.Com (double degree course) of Annamalai University can be considered as recognised by UGC, in order to grant



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incentive increment / promotion / taking specified test as per regulations.

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24. The fact that the respondents having accepted the claims made by its employees on possessing B.Com (double degree course) for being granted incentive increment as in the case of the petitioners in the year 2005, the respondents all of a sudden cannot be permitted to claim that all through its stand has been that one year B.Com course is not valid and recognised by them for being conferred any benefit to its employees. If that be so, the respondents ought not to have accepted the claim of the petitioners for grant of incentive increment at the first instance, which could have put the entire issue to rest.

25. On the other hand, the respondents having accepted the claims of its employees completing B.Com (double degree course), granted incentive increment and also exempted such employees possessing B.Com (double degree) from taking specified test for promotion under the impression that B.P.No.750 dated 30.04.1979 permitted / allowed the said course to be considered as valid, the claim of the respondents now that B.Com (double degree course) was never recognised by them and what was contemplated in the service regulation is regular B.Com degree offered by Madras University or Annamalai University and not B.Com degree

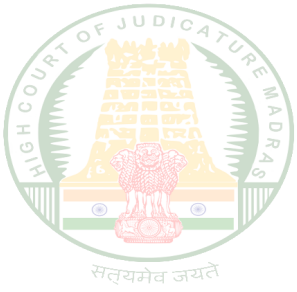


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offered through Distance Education mode, is to be considered as an after thought after the judgment of the Apex Court in Annamalai University (supra).

26. Thus, the respondents having allowed the claims made by the petitioner(s) for being granted incentive, exemption from taking specified test for promotion on account of possessing B.Com (double degree) from Annamalai University, not only such action can either be stated as on account of ignorance or conscious decision on part of respondents. Thus, the respondents are estopped from initiating any action after lapse of long time.

27. Since, the respondents having accepted the claim made by its employees for grant of incentive increment / exemption from taking test for over two decades, the sudden change of stand by the respondents in issuing the impugned proceedings would definitely lead to anxiety and apprehension in employees who had availed/granted the benefit, of intending action by the respondents. Thus, it cannot be said that the petitioners approaching this Court on mere apprehension, even before the respondents initiating any action.



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28. In so far as, claim of private respondents that they were denied promotion on account of the claim of the petitioners, it is to be noted that if the private respondents have any grievance against the respondents not granting them promotion, they need to challenge such of action of respondents and cannot seek relief in a writ petition filed by the petitioners seeking redressal of their grievance. It is not shown to this Court of the private respondents initiating any such action at the relevant point of time when the respondents denied their claim for promotion. That being so, merely petitioner having arrayed them as respondents in the present writ petition, they are not entitled for any relief in their favour.

29. Though, on behalf of the petitioner, it is contended that since the service regulation requires obtaining a B.Com degree from any University recognised by UGC; and Annamalai University being a recognised University, the petitioner satisfying the criteria satisfied, it is to be noted that the conditions in the service regulation is in two parts, whereby it would not be sufficient if the University is recognised by UGC, but the course should also be a recognised course complying to the standards prescribed by the UGC. Then only it can be said that the course valid and recognised course offered by a recognised University



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and not otherwise. Admittedly, the one year B.Com (double degree) offered by

WEB COPY University was not recognised by UGC. However, it is to be noted that the petitioner did not seek entry into employment of the respondents on the basis of such degree.

30. But, on the other hand, the petitioner(s) after securing employment with the respondents on the basis of educational qualification possessed by them, had perused the B.Com (Double Degree) course with the permission of the respondents in order to avail certain benefits / exemption which the respondents offered / granted. Thus, it cannot be said that the petitioner had secured his employment on the basis of unrecognised course.

31. At this juncture, the judgment of this Court rendered by the Hon'ble Mr.Justice V.Ramasubramanian (as his Lordship then was) in WP.No.7276 to 7278 of 2012 dated 27.06.2012 would advance the case of the petitioners.

32. Further, the respondents acting on the said judgment having issued Board Proceedings vide BP.Ms.No. 59 dated 25.05.2013 would also go to show



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that the respondents having reconciled to accept the B.Com and M.Com degrees

obtained through open University system for being granted incentive increment / exemption from taking accountancy test, but not for considering, the said qualification obtained, where the concerned degree is prescribed at minimum qualification at entry level or for promotion.

33. The above being the stand taken by the respondents vide B.P.No.59 dated 24.05.2013 and having regard to the additional affidavit filed by respondents 1 and 2 on 06.07.2026, particularly taking note of the fact that the petitioners having retired from service, viz., (i) the petitioner in WP.No.10263 of 2010 having retired from service on 31.05.2025; (ii) the petitioner in WP.No.10259 of 2010 having retired from service on 31.10.2014; and (iii) petitioner in WP.No.10262 of 2010 having retired on 28.01.2011, and also taking note of the fact that as on date, the respondents did not initiate any action either to revert the petitioner and other two petitioners or initiating any steps to recover any amount paid in excess or the entitlements or revise their pay and pension, this Court is of the view that no useful purpose would be served in allowing the respondents to give effect to the impugned proceedings to the extent of the petitioners herein now, by allowing the



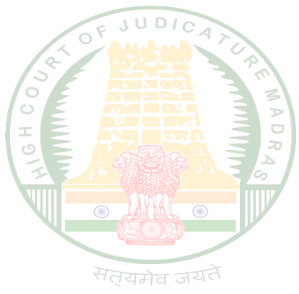
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respondents to strip the promotion granted or allowing the respondents to recover any excess amount paid, having extracted the work from the petitioners in the said position.

34. In view of the above discussion, the writ petitions are being disposed of by this Court in the following manner :-

(i) Challenge to the impugned proceedings vide Memo (Per) No.20233/A3/A32/2006-24 (Secretariat Branch) dated 03.04.2010, by the petitioners fails and the impugned Memo is sustained.

(ii) Since, the petitioners have retired from service on the dates noted in paragraph no.32 herein above, having regard to the stand taken by the respondents by the additional affidavit filed on 06.07.2026 of not having initiated any action on the basis of the impugned memo, till date, the respondents are restrained from initiating any action against the petitioners on account of this Court holding the challenge to the memo unsuccessful as stated in Serial No.(i) above.



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Consequently, connected miscellaneous petitions are closed. No costs.

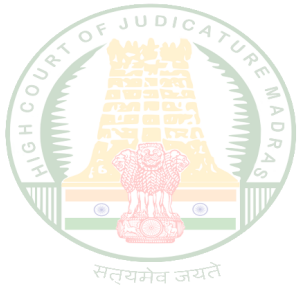
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17.07.2026

Speaking order / Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
msv/tsh

To

1. The Chairman,
Tamil Nadu Electricity Board, 144, Anna Salai, Chennai-2.
2. The Chief Internal Audit Officer,
Board Office Audit Branch,
Tamil Nadu Electricity Board,
144, Anna Salai, Chennai-2.
3. The Registrar,
Annamalai University, Annamalai Nagar, Chithambaram.
4. University Grants Commission,
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5. The Directorate Of Distance
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T. VINOD KUMAR, J.

msv

Pre-delivery order made in
WP No. 10259, 10262 and 10263 of 2010
and M.P.Nos.1 and 2, 4, 5 of 2010,
and M.P.Nos.1 and 2 of 2010 and M.P.No.5 of 2010

17.07.2026