

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2026

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THE HON'BLE MS. JUSTICE P.T. ASHA

**WP No. 26008 of 2026
and WMP NO. 28398 OF 2026**

T.Jayakumar

..Petitioner(s)

Vs

1. The Director of Cooperative Audit
O/o the Director of Cooperative Audit
Integrated Finance Department office
complex,
2nd Floor, behind Veterinary Hospital
Anna Salai Nandanam
Chennai 600 035
2. The Joint Director of Cooperative Audit
O/o The joint Director of Coop Audit,
Salem Region,
Fairlands Cooperative House Building,
Society Complex,
2nd Floor, Fairlands,
Salem 636 016
3. The Assistant Director of Cooperative Audit
19, 1stCross street,
Appavu nagar, Kumarasamypettai,
Dharmapuri-636701

..Respondent(s)



Prayer:- Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus directing the 1st respondent to consider the representation of the petitioner dated 15.06.2026 seeking transfer to Revenue Districts of Mayiladudurai of Nagapattinam in the future arising vacancies.

For Petitioner(s): Mr.M.Arun

For Respondent(s): Mr.K.Sathish, Government Advocate
for R1 & R2

ORDER

This writ petition has been filed for a mandamus directing the 1st respondent to consider the representation of the petitioner dated 15.06.2026 seeking transfer to the Revenue District of Mayiladudurai or Nagapattinam in the future arising vacancies.

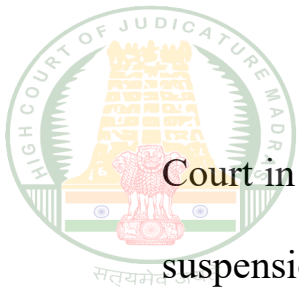
2. It is the case of the petitioner that he was appointed as Junior Cooperative Auditor in 2010 and was later promoted as a Senior Cooperative Auditor and thereafter as a Cooperative Audit Officer. He was a member of the audit team that conducted the audit of Malliyakollai Primary Agricultural Cooperative Credit Society (PACCS) for the year



2022–2023. The audit was conducted under the leadership of the Team Head, and the petitioner acted only as a team member. During the audit,

the team found that the crop loan waiver amount due from the Government had not been reimbursed for more than two years. As per NABARD norms and the instructions of the Director of Cooperative Audit, 50% of the outstanding amount was provided as reserve/provision in the audit report. The audit report was submitted to the competent authorities. Subsequently, the petitioner was issued a show cause notice and later a charge memo dated 12.06.2025 alleging that the provision made in the audit report was improper and against the welfare of the Society.

3. The petitioner submitted an explanation dated 27.06.2015 stating that the audit team had only followed NABARD guidelines and departmental instructions. Thereafter, another charge memo dated 19.01.2026 was issued alleging that unnecessary provision had been made in the current year and that during the audit year 2021-2022, a sum of Rs.10,000/- had been transferred from the Society's account to the petitioner's wife's account. The petitioner sought relevant records and additional information to submit his defence. While his request was pending, the petitioner was placed under suspension by order dated 03.02.2026. Challenging the suspension, he filed a writ petition before this



Court in W.P.No.13355 of 2026. This Court granted an interim stay of the suspension, pursuant to which the suspension was revoked. However, the

petitioner has not been paid the back wages.

The petitioner is presently serving in Dharmapuri Circle and seeks transfer to the Revenue Districts of Mayiladuthurai/Nagapattinam District on personal and family grounds. In this regard, he has also made a representation dated 15.06.2026.

4. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for respondents 1 and 2.

5. Considering the limited scope of the prayer sought in this writ petition, and without expressing any opinion on the merits of the case, this Court directs the 1st respondent to consider the petitioner's representation dated 15.06.2026 and pass appropriate orders on merits and in accordance with law, within a period of twelve weeks from the date of receipt of a copy of this order. The 1st respondent, while considering the petitioner's representation shall also take note of the disciplinary proceedings pending against him.



6. With the above direction, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

SRN

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P.T.ASHA J.

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