



W.P.No.46553 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on : 27.07.2026

Pronounced on : 31.07.2026

CORAM :

THE HONOURABLE MR. JUSTICE T.VINOD KUMAR

W.P.No.46553 of 2006

G.Sreekumaran Nair,
Gowri Bhavanam, Melangalam,
Pudukkadai Post, Vilavancode Taluk,
Kanyakumari District, Pin:-629 171.

... Petitioner

vs

The Chief Audit Officer,
Hindu Religious and Charitable
Endowments (Administration) Department,
Chennai – 600 034.

... Respondent



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Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order of the respondent in A.Thi.Mu.8402/J 1 (1)/2005 dated 07.08.2006 and quash the same and direct the respondent to consider the petitioner for promotion to the post of Audit Inspector without insisting on passing the Account Test for Subordinate Officers, Part – I.

For Petitioner : Mr.P.Mohanraj
for Mr.P.Rajendran

For Respondent : Mr.C.P.Goutham
Government Advocate

ORDER

Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondent and perused the records.

2. In short, the case of the petitioner is that while working as Junior Assistant in the office of the Assistant Audit Officer, Hindu Religious and Charitable Endowments (Administration) Department, Nagarcoil, Kanyakumari District, the Chief Audit Officer, HR & CE (Admn) Department, Chennai had addressed a communication to the Joint Commissioners, Deputy Chief Audit Officers and others dated 13.07.2006 calling for the particulars of Assistants/Junior



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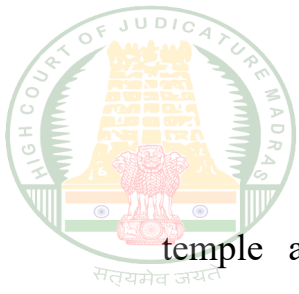
Assistants/Typists, who were qualified for promotion to the post of Audit Inspector as on 15.03.2006 for the preparation of the panel for the year 2006-2007; and that in order to be eligible for being qualified for promotion to the post of Audit Inspector, the Assistant/Junior Assistant should possess the following requirements:

(i) the Assistants proposed should have two years of experience in the sections dealing with temple audit, accounts and budgets.

(ii) The Junior Assistants/Typists proposed must have put in five years of service, out of which two years of experience shall be in sections dealing with temple audit, accounts, budgets, etc.

(iii) The Junior Assistants/Typists should have satisfactorily completed probation in their present posts, and in addition to the aforesaid qualifications, the candidates proposed should have passed the Departmental Test in District Office Manual, Account Test for Subordinate Officers Part-I, Commercial Book Keeping and the HR & CE Acts and Rules framed thereunder.

3. It is the further case of the petitioner that he had put in service as Junior Assistant for more than 11 years and had worked in sections dealing with



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temple audit, accounts, budgets, etc for more than 8 years and had also satisfactorily completed the period of probation in the post of Junior Assistant; that he had also passed all the departmental test as prescribed, other than the Account Test for Subordinate Officers Part- I; that despite making five attempts to qualify in the Account Test for Subordinate Officers Part-I from December 2002 to December 2004, he was unsuccessful in passing the said examination; that the Government of Tamil Nadu by G.O.Ms.No.1120 P &AR Department dated 30.10.1984 had granted exemption to Government servants who had completed 53 years of age and had made five attempts for writing the departmental test but failed, from the condition of passing departmental test for promotion; and that as he is aged 55 years, he is entitled to be granted exemption under the said Government Order, thereby becoming eligible for being considered for promotion to the post of Audit Inspector.

4. The petitioner contended that the respondent, by the impugned order dated 07.08.2006, however, rejected his application for promotion to the post of Audit Inspector on the ground that the said exemption is applicable only for promotion to the post of Assistants and is not applicable to the post of Audit



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Inspector, which rejection, it is contended as illegal, contrary to law, unjust and is liable to be set aside.

5. Per contra, on behalf of the respondent, it is contended that the Government had issued G.O.Ms.No.1120, P& AR (Per-M) Department, dated 30.10.1984 in furtherance to G.O.Ms.No.1398 dated 29.05.1974 and thus, the said G.O. cannot be read in isolation; that the aforesaid fact would be evident from the fact that under the G.O.Ms.No.1120 relaxation is granted to the condition specified in G.O.Ms.No.1398; that the basic Government Order granting such exemption continues to be applicable; and that the petitioner cannot seek for exemption from passing the departmental test in Accounts by relying on G.O.Ms.No.1120 out of context.

6. Contending as above, the respondent seeks for dismissal of the writ petition.

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



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8. The fulcrum of the case of the petitioner is based on G.O.Ms.No.1120 dated 30.10.1984. However, a reading of the preamble to the aforesaid Government Order clearly shows that the same is being issued granting relaxation to the Rules as prescribed in G.O.Ms.No.1398 dated 29.05.1974, exempting a Government servant from passing the special and departmental examinations; and thus, the said Government Order does not have an independent existence on its own and as rightly contended by the learned Government Advocate has to read in conjunction with G.O.Ms.No.1398.

9. That being so, merely because, under G.O.Ms.No.1120 relaxation/exemption is granted to a Government servant from passing the special and departmental examinations, who is below 53 years of age and having made at least five attempts to pass the examination, the proof of which must be available in the Service Register or by the concerned officer producing the relevant hall tickets, the petitioner, without placing on record G.O.Ms.No.1398 cannot claim of he not requiring to pass the Account Test for Subordinate Officers Part-II, which is a prerequisite for promotion to the post of Audit Inspector from Junior Assistant.



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10. Further, it is also to be seen that while the petitioner claims that G.O.Ms.No.1120 granting exemption to Government servants who have completed 53 years of age and having made five attempts to write the departmental test but failed in the said test, a reading of the relaxation provided under G.O.Ms.No.1120 indicates otherwise. The relaxation with regard to age provided under the aforesaid G.O clearly stipulates that in place of the requirement under G.O.Ms.No.1398 of a Government servant to be below 50 years of age, being replaced/substituted by the requirement of the Government servant being below 53 years of age and must not have been subjected to any punishment. The petitioner since admits to be aged about 55 years, by itself would disentitle him from claiming any benefit under G.O.Ms.No.1120, as the said G.O., as noted herein above, is applicable in respect of Government servants who are below 53 years and not above 53 years of age as claimed by the petitioner.

11. Further, the petitioner having not placed any material to show he having taken the departmental test and the same being recorded in the Service Register nor he having produced the relevant hall tickets to the concerned



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authorities when he had taken the exams for five times and having failed therein, while he was below the age of 53, the claim made by the petitioner cannot be considered.

12. As noted herein above, G.O.Ms.No.1120 being a Government Order providing for exemption/relaxation to the conditions specified in G.O.Ms.No.1398 dated 29.05.1974, and G.O.Ms.No.1120 being the basic G.O., it cannot be held as G.O.Ms.No.1120 superseding the G.O.Ms.No.1398 for considering the claim of the petitioner without reference to the basic G.O.

13. Further, the petitioner not having controverted the claim made by the respondent of the exemption being applicable only for promotion to the post of Assistant and not to the post of Audit Inspector, the least the petitioner could have done is to place on record the basic Government Order to contend that the same does not make any such distinction.



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14. As the petitioner not only failed to file G.O.Ms.No.1398 and having based his case on G.O.Ms.No.1120, has resorted to selective disclosure, which also disentitles him from being granted any relief.

15. In view of the above, the challenge to the impugned proceedings is without any basis or merit and has to fail.

Accordingly, the writ petition is dismissed. No order as to costs.

31.07.2026

Speaking order / Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

dh



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To
The Chief Audit Officer,
Hindu Religious and Charitable
Endowments (Administration) Department,
Chennai – 600 034.



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T. VINOD KUMAR, J.

dh

Pre-delivery order made in
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