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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR JUSTICE S. M. SUBRAMANIAM

AND

THE HON'BLE MR.JUSTICE N.SENTHILKUMAR

WA No. 711 of 2025

AND

**WA NO. 3766 OF 2024,WA NO. 9 OF 2025,CMP NO. 29651 OF 2024,CMP
NO. 30 OF 2025,CMP NO. 6098 OF 2025**

K. Dhatchayani

..Appellant(s)

Vs

1. The Tamil Nadu Public Service Commission
Rep. by its Member Secretary, Frazer Bridge
Road, VOC Nagar, Park Town, Chennai – 600
003.
2. The Tamilnadu State Council For Higher
Education
Rep. by its Member Secretary, Lady Willington
College Campus, Kamarajar Salai, Triplicane,
Chennai – 600 005.
3. The Government Of Tamil Nadu
Rep. by its Principal Secretary to Government,
Higher Education Department,
Fort St. George, Secretariat,
Chennai – 600 009.
4. University Of Madras
Rep. by its registrar, Centenary buildings,
Chepauk, Chennai – 600 005.
5. The Director Of Cooperative Audit,
Rep. by its Member Secretary, Integrated
Complex for Finance Department, Animal
Husbandry Hospital Campus, Nandanam,
Chennai – 600 035.

..Respondent(s)

WA No. 3766 of 2024



S. Roshini



..Appellant(s)

Vs

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5. The Director Of Cooperative Audit
Rep. by its Member Secretary, Integrated
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Husbandry Hospital Campus, Nadanam,
Chennai – 600 035.

..Respondent(s)

WA No. 9 of 2025

A. Sabna

..Appellant(s)

Vs

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3. The Government Of Tamil Nadu
Rep. by its Principal Secretary to Government,
Higher Education Department, Fort St.George,
Secretariat, Chennai -600 009.

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4. The Registrar
Avinashilingam Institute for Home Science and
Higher Education for Women,
Coimbatore -641 043.
5. The Director Of Cooperative Audit
Rep. by its Member Secretary, Integrated
Complex for Finance Department, Animal
Husbandry Hospital Campus, Nadanam,
Chennai -600 035.

..Respondent(s)

WA No. 711 of 2025

Writ Appeal filed under Clause 15 of the Letters Patent issuing writ of certiorari to set aside the order passed by this Court in WP No.22572 of 2024 dated 30.08.2024 by allowing the present Writ Appeal.

WA No. 3766 of 2024

Writ Appeal filed under Clause 15 of the Letters Patent issuing writ of certiorari to set aside the order passed by this Court in WP No.20723 of 2024 dated 30.08.2024 by allowing the present writ appeal.

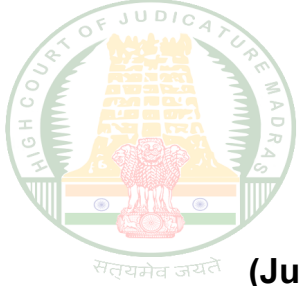
WA No. 9 of 2025

Writ Appeal filed under Clause 15 of the Letters Patent issuing writ of certiorari to set aside the order passed by this Honourable Court in WP.No.21577 of 2024 dated 30-08-2024 by allowing the present WA

In all Writ Appeals

For Appellant(s): Ms.L.Meenakshi for
Mr.M.Dinesh

For Respondent(s): Mr.K.Karthik Jagannath,
Standing Counsel for TNPSC for R1,
Dr.R.Gouri, Government Counsel for R2, 3 & 5,
Mr.R.Thirunavukarasu for R4



Common Judgment

(Judgment of the Court was delivered by S.M.Subramaniam J.)

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The present intra-court appeals have been instituted challenging the writ orders dated 30.08.2024 passed in W.P.Nos.22572, 20723 and 21577 of 2024.

2. A recruitment notification was issued by the Tamil Nadu Public Service Commission (TNPSC) for direct recruitment to the post of Junior Co-operative Auditor in Co-operative Department. The writ petitioners/appellants participated in the process of selection. Appellants are successful and their names are included in the selection list. During certificate verification, authorities found that appellants passed B.Com., degree in Accounting and Finance offered by Women's Christian College (Autonomous) affiliated to University of Madras. Authorities had not considered the case of the appellants for appointment on the ground that B.Com., degree acquired by the appellants is not equivalent to B.Com., degree for the purpose of employment in public services, since the Government has not accepted both the degrees as equivalent.

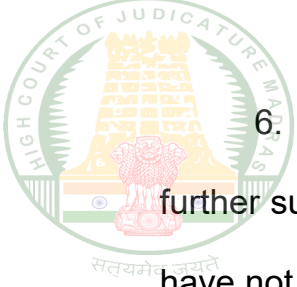
3. It is brought to the notice of this Court that Equivalence Committee has recommended for grant of equivalence and the Government accepted the same and issued G.O.Ms.No.178, Higher Education (K1) Department, dated



07.10.2024. Government issued orders stating that B.Com., in Accounting and Finance (2011-2014) offered by Women's Christian College (Autonomous) affiliated to University of Madras is equivalent to B.com., for the purpose of employment in public services.

4. Learned Standing Counsel appearing on behalf of TNPSC would submit that all the vacancies for the post of Junior Co-operative Auditor announced in the recruitment of Combined Civil Services Examination-II (Non-interview Posts) (Group-II A Services) (Notification No.03/2022), dated 23.03.2022 were filled. However, after finalisation of selection, the selection of three candidates namely Ms.Roshni (Reg.No.0103050135), Ms.Dhatchayani (Reg. No.0701035074) and Ms.A.Sabna (Reg. No.0205048209) were cancelled. Subsequently, they did not produce the equivalence Government order for the prescribed qualification for the post of Junior Co-operative Auditor.

5. In the meantime, Government has issued G.O.Ms.No.178, Higher Education (K1) Department, dated 07.10.2024 to the effect that B.Com., in Accounting and Finance awarded by University of Madras and B.com., Professional Accounting awarded by Avinashilingam Institute for Home Science and Higher Education for Women (Deemed University) are equivalent to B.Com., degree.



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6. Learned Standing Counsel appearing on behalf of TNPSC would further submit that vacancies that arose due to cancellation of said candidates have not been filled up. Since vacancies are available, there is no impediment for the respondents to appoint the appellants in the post of Junior Co-operative Auditor as per the selection and based on the equivalence order passed by the Government in G.O.Ms.No.178, Higher Education (K1) Department, dated 07.10.2024.

7. In view of the above development occurred during the pendency of the writ appeals, the writ orders dated 30.08.2024 passed in W.P.Nos.22572, 20723 and 21577 of 2024 are set aside. Respondents are directed to appoint the appellants to the post of Junior Co-operative Auditor within a period of 12 weeks from the date of receipt of a copy of this order.

8. With the above directions, the writ appeals are allowed. No costs. Consequently, the connected miscellaneous petitions, if any, are close.

(S.M.S.,J.) (N.S.,J.)
30-06-2026

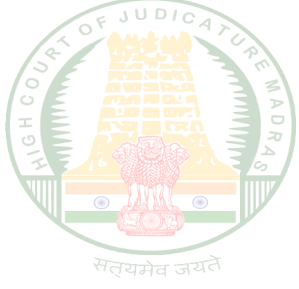
Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

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**S.M.SUBRAMANIAM J.
AND
N.SENTHILKUMAR J.**

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