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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.07.2026

CORAM :

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

WA Nos.1374 of 2026 and 3625 of 2025
and CMP Nos.12636 of 2026 and 29930 of 2025

W.A.No.1374 of 2026:

1. The State of Tamil Nadu
   Rep by its Principal Secretary to Government,
   School Education Department, Secretariat,
   Fort St.George, Chennai – 600 009.

2. The Director Of School Education
   DPI Campus, College Road, Chennai-600 006.

3. The Director Of Private Schools
   DPI Campus, College Road, Chennai-600 006.

Appellant(s)

Vs

All India Private Schools Legal Protection Society
No.9, North Jegannathan Nagar, 1st Street,
Villivakkam, Chennai – 600 049.
Rep by its Chairman, I.Manoharan Jeyakumar
S/o. Issac

Respondent(s)

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W.A.No.3625 of 2025:

1. The State of Tamil Nadu
   Rep. by its Principal Secretary to Government,
   School Education Department, Secretariat,
   Fort St. George, Chennai - 600 009.

2. The State of Tamil Nadu
   Rep. by its Principal Secretary To Government,
   Finance Department, Secretariat,
   Fort St. George, Chennai - 600 009.

3. The State Project Director
   Samagra Shiksha Abiyan, DPI Campus,
   College Road, Chennai - 600 006.

4. The Director of School Education
   DPI Campus, College Road, Chennai - 600 006.

5. The Director of Private Schools
   DPI Campus, College, Chennai - 600 006.

Appellant(s)

Vs

School Voice Association
No.7/74, Ritherdon Road
Vepery, Chennai – 600 007
rep by its General Secretary
M.J.John Arokia Prabhu
S/o.G.Mariya James (Late)

Respondent(s)

PRAYER in W.A.No.1374 of 2026: Appeals filed under Clause 15 of the Letters Patent against the order dated 12.09.2024 passed by the learned Single Judge in W.P.No.21045 of 2023.

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PRAYER in W.A.No.3625 of 2025: Appeals filed under Clause 15 of the Letters Patent against the order dated 12.09.2024 passed by the learned Single Judge in W.P.No.34233 of 2023.

For Appellant(s) in both appeals:	Mr.R.Veeramani Government Pleader
For Respondent(s) in both appeals:	Mr.G.Sankaran Senior Counsel for Mr.S.Nedunchezhiyan

COMMON JUDGMENT
(Delivered by the Hon'ble Chief Justice)

These intra-court appeals, preferred under Clause 15 of the Letters Patent, are directed against the common order dated 12.9.2024 passed by the learned Single Judge.

2. The respondents/writ petitioners had filed the writ petitions challenging G.O.(Ms) No.99, School Education Department, dated 2.6.2023, which specified the 'Per Child Expenditure' (PCE) under Section 12(2) of the Right of Children to Free and Compulsory Education Act, 2009, for the academic years 2022-2023 to 2025-2026. By the impugned order, the learned Single Judge was pleased to decline any interference with the said policy decision, thereby

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expressly upholding the validity of G.O.(Ms) No.99, dated 2.6.2023. However, while disposing of the writ petitions with certain directions, the learned Single Judge in paragraph 22 of the impugned order, *inter alia*, directed as follows:

> *"22. ... The State Government is directed to Redo the entire exercise for re-fixing the Per Child Expenditure for the upcoming academic years* ***commencing from 2025-2026 onwards****."*
>
> *[emphasis supplied]*

3. Learned Government Pleader appearing for the appellants vehemently contended that once the learned Single Judge found no reason to interfere with the policy decision of the State and upheld the validity of G.O. (Ms) No.99, which legally holds the field and fixes the PCE up to the academic year 2025-2026, the subsequent direction to redo the exercise commencing from the very same academic year 2025-2026 is *ex facie* erroneous and operates as an anomaly. It is argued that any such fresh exercise can only logically trigger from the succeeding academic year, i.e., 2026-2027.

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4. Per contra, learned Senior Counsel appearing for the respondents/writ petitioners sought to justify the impugned order, arguing that the reduction of components in calculating the PCE from fifteen to three had severely impacted private unaided institutions and, therefore, the direction issued by the learned Single Judge to redo the computation from 2025-2026 onwards was balanced and subserved the ends of justice.

5. We have heard the learned counsel on both sides and scrutinized the materials on record.

6. Though learned Senior Counsel appearing on behalf of the respondents submitted that no steps have been taken by the appellants even in respect of the year 2025-2026 and nothing has been paid till date, we are not inclined to entertain the said submission in the appeals preferred by the Government. In our considered view, a benefit cannot be gratuitously extended in favor of the respondents in the appeals preferred exclusively by the Government, especially when the respondents have accepted the principal findings of the court below.

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7. Moreover, we find substantial force in the contention raised by learned Government Pleader appearing on behalf of the appellants. A reading of the impugned order makes it clear that the learned Single Judge unequivocally validated G.O.(Ms) No.99. Since the said Government Order comprehensively delineates the Per Child Expenditure for a four-year block period concluding with the academic year 2025-2026, the direction to recompute the expenditure for the very same period is unsustainable. The timeline directed by the court must harmoniously co-exist with its own finding of validity. Therefore, the direction to redo the exercise must necessarily be prospective, commencing only upon the expiration of the current block period covered under the upheld Government Order.

8. As a sequel, the direction issued by the learned Single Judge in paragraph 22 of the impugned order requires to be modified to the limited extent of rectifying this chronological mismatch. The upcoming academic year for the fresh exercise must be read as 2026-2027, instead of 2025-2026.

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9. In the light of the aforesaid observations, these writ appeals are partly allowed only to the extent that the direction issued to the State Government in Paragraph 22 of the impugned order to *"Redo the entire exercise for re-fixing the Per Child Expenditure"* is clarified and modified to the effect that the said exercise shall commence for the upcoming academic year from 2026-2027 onwards, instead of 2025-2026. The rest of the common order passed by the learned Single Judge remains undisturbed.

There shall be no order as to costs. Consequently, connected interim applications are closed.

(SUSHRUT ARVIND DHARMADHIKARI,CJ) (G.ARUL MURUGAN,J)
08.07.2026

Index : Yes/No
Neutral Citation : Yes/No
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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

(sasi)

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