**IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**

CWP No.16230 of 2016 **(O&M)**
Date of Decision: 11.08.2016

Raj Bala

----Petitioner

Versus

Punjab State Power Corporation Limited and another

----Respondents

**Coram: Hon'ble Mr. Justice Rajesh Bindal**
**Hon'ble Mr. Justice Harinder Singh Sidhu**

Present: Mr.Onkar Rai, Advocate
for the petitioner.

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**HARINDER SINGH SIDHU, J.**

This petition has been filed praying for directions to quash Regulation 8(A) of the Punjab State Electricity Board Accounts Services Class-III Regulation, 1991(for short "1991 Regulations") to the extent that same educational qualifications have been prescribed for direct appointment to the posts of `Revenue Accountant' and `Internal Auditor'. Further prayer is for quashing the advertisement CRA-285/2015 dated 17.06.2015 (Annexure P-2), whereby for the post of `Revenue Accountant', the basic and professional qualifications prescribed are `Full time regular B.Com with minimum 60% marks' OR `Full time regular M.Com with minimum 50% marks' on the ground that the same are against the provisions of the 1991 Regulations. Still further, prayer is for quashing the advertisement CRA-286/2015 dated 17.06.2015 (Annexure P-3), whereby for the post of `Internal Auditor', educational qualifications prescribed are `B.Com (Ist Class) AND M.Com (II$^{nd}$ Class).

The petitioner is a graduate in Commerce Stream. She completed B.Com in the 2$^{nd}$ Division and M.Com in 1$^{st}$ Division from Guru Nanak Dev

University, Amritsar.

The respondent-Corporation issued advertisement CRA-285/2015 dated 17.06.2015 (Annexure P-2) and CRA-286/2015 dated 17.06.2015 (Annexure P-3) inviting applications from eligible candidates for various posts including the posts of Internal Auditor and Revenue Accountant. Thirty Five posts of Internal Auditor were advertised which included 11 posts reserved for candidates belonging to the Scheduled Caste category. The petitioner applied for the post of Internal Auditor through online application. She received the admit card and appeared in the written examination conducted by Punjab State Power Corporation Limited (PSPCL) on 21.02.2016.

The petitioner qualified the same and was placed at Sr. No.11 in the Scheduled Caste category. However, when the petitioner appeared before the Selection Committee on 21.06.2016 for verification of original documents, she was informed that her candidature had been cancelled as she did not fulfill the requisite qualification for the post of Internal Auditor. But no formal order has been communicated to her so far.

Hence, the present writ petition.

Learned counsel for the petitioner contended that the post of `Revenue Accountant' is a higher post than the post of `Internal Auditor' it is evident from the fact that as per Appendix A of the 1991 Regulations the pay scale for the post of Revenue Accountant is ₹6750-11050, which is higher that of Internal Auditor i.e.₹6,300-10700.

However, in the 1991 Regulations for direct recruitment on these two posts, the same educational qualification have been prescribed, which is illegal. He further contended that the advertisements (Annexure P-2 & P-3) are also illegal inasmuch as vide advertisement (Annexure P-2) for recruitment to the higher post of Revenue Accountant, the qualification prescribed is `Full time regular B.Com. with minimum 60% marks' OR `Full time regular M.Com. with minimum 50% marks' or Intermediate of Costs and Works Accountant/Intermediate of Chartered Accountant whereas for the post of Internal Auditor, which is a lower post than that of Revenue Accountant, the qualification prescribed in the advertisement (Annexure P-3) is `B.Com (Ist Class) AND M.Com (2nd Class) or Intermediate of Costs and Works Accountant/Intermediate of Chartered Accountant. The grievance is that while for the lower post of Internal Auditor both B.Com(1st Class) and M.Com. (IInd Class) are essential, whereas for the higher post of Revenue Accountant, the qualification is in the alternative i.e., either `Full time regular B.Com. with minimum 60% marks' OR `Full time regular M.Com. with minimum 50% marks'.

Heard learned counsel for the petitioner.

As per Regulation 8(A) of the 1991 Regulations, following Qualification and Mode of Appointment have been prescribed for Revenue Accountant and Internal Auditor:

| Sr. No. | Name of Post | Method of Appointment | Minimum Educational & other Qualifications | Minimum Experience | Remarks |
|---|---|---|---|---|---|
| 1. | 2. | 3. | 4. | 5. | 6. |
| 1. | S.A.S. Accountant | xxx | xxx | xxx | xxx |
| 2. | xxx | xxx | xxx | xxx | xxx |
| 3. | xxx | xxx | xxx | xxx | xxx |
| 4. | Apprentice Divisional Accountant/ Revenue Accountant | By direct recruitment in case Departmental candidates are not available for | 1) B.Com (1st Class) & M.Com (2nd Class) or intermediate of cost and works A/Cs Accountants | | The successful candidates shall be required to appear for interview or |

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| | | promotion as Divisional Accountant/ Revenue Accountant | intermediate of Chartered Accountants<br>2) The candidates shall be required to appear in the initial recruitment examination of a competitive nature consisting of 3 papers:-<br>i) Essay, Precies & drafting<br>ii) Elementary book keeping<br>iii) Arithmetic & mensuration | | viva voce before the Selection Committee for which additional marks shall be allotted. The selected candidates as per requirement shall be required to undergo training for 4 months in the offices of Xens/SDOs and 2 months in the office of CAO/C.A. Successful candidates shall be allowed a fixed salary of Rs.4500/ P.M. till they qualify the SAS-I Examination in case of Board employee, however they will draw their own pay scales but those drawing total emoluments less than 4500/- P.M. would be allowed to draw Rs. 4500 P.M. fixed as in the case of direct recruits. The regular scale shall be allowed after the candidates having successful negotiated the SAS Part-I |

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| | | | | | Examination. They would be required to pass SAS-I Examination within one year failing which their service would be liable for termination. To avoid termination of services, candidates would be offered the job of UDCs, in case they fail to pass the SAS-I. Examination and that the Board employee would be reverted to the lower posts held by them |
| 5. | Revenue Accountant | i) By promotion from amongst LDCs/UDCs, Circle Assts, ARAs, Head Clerks, Head Office Asstts./ASKs /SKs, Internal Auditors, who opt for the cadre of Revenue Accountants (75% of vacancies) ii) By promotion from unqualified Internal Auditors (25% of vacancies). | After passing SAS-Part-I Examination. | | In case some vacancies are left after promoting all available and eligible SAS-Part-I qualified officials who opt for the cadre of Revenue Accountant, the unqualified Internal Auditors shall be considered for promotion on the basis of seniority-cum-merit after minimum |

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| | | | | | two years service. |
| 6. | Internal Auditors | i) By Direct appointment (55% of vacancies)<br><br>ii) By promotion from amongst ARAs/Circle Assistants who opt for promotion as Internal Auditors (45% of vacancies) | B.Com (1st Class & M.Com (2nd Class) or intermediate of cost and works Accountants/ intermediate of Chartered Accountants.<br>Must have passed Punjabi of Matric or its equivalent standard. After having qualified Departmental Accounts Examination for Ministerial Establishment if not already done or specially exempted. | 3 years service as Circle Assistant/ARA/UDC put together out of which a minimum of one year service shall be as Circle Asstt./ARA | |

In the advertisement (Annexure P-2), the basic and professional qualification for the post of Revenue Accountant prescribed is as under:

| Sr. No. | Name of Post | Post Code | No. of Posts | Basic and Professional qualification | Pay Scale |
|---|---|---|---|---|---|
| 1 to 4 | xx | xx | xx | xx | xx |
| 5. | Revenue Accountant | 15 | 90 | Full time regular B.Com with minimum 60% marks<br>Or<br>Full time regular M.Com with minimum 50% marks<br>Or<br>CA inter or ICWAI Inter | 10900-34800+Rs.5400 Grade Pay<br>Note as per sr. No.1 |
| 6 to 8 | xx | xx | xx | xx | Xx |

In the advertisement (Annexure P-3), the basic and professional qualification for the post of Internal Auditor prescribed is as under:

| Sr. No. | Name of Post | Post Code | No. of Posts | Basic and Professional qualification | Pay Scale |
|---|---|---|---|---|---|

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|---|---|---|---|---|---|
| 1 to 13 | xx | xx | xx | xx | xx |
| 14. | Internal Auditor | 37 | 35 | B.Com (1st Class) & M.Com (II nd Class Or Intermediate of Cost and Works Accountants/Inter-Mediate of Chartered Accountants | 10900-34800+Rs.5350 Grade Pay As per Note at sr. No.1 |

Thus, it is clear that the 1991 Regulations prescribe the same qualification for direct appointment to the post of Revenue Accountant and Internal Auditor. There is also no dispute that the post of Revenue Accountant is a higher post than the post of Internal Auditor. But the mere fact that the same educational qualification is prescribed for direct appointment to both these posts does not, of itself, renders the provision illegal or unconstitutional. For selection to these posts separate written tests are held as is clear from the advertisements Annexures P-2 and P-3. The standard of the test would obviously be different for the two posts commensurate with the requirements of these posts. The position would have been different if higher educational qualifications were prescribed for the lower post and lower educational qualifications were prescribed for the higher post. That not being the case, merely because same educational qualifications have been prescribed for these posts, the Regulations cannot be held to be illegal or unconstitutional.

Vide advertisement (Annexure P-2), the basic and professional qualification prescribed for the post of Revenue Accountant is `Full time regular B.Com with minimum 60% marks' OR `Full time regular M.Com with minimum 50% marks' or CA inter or ICWAI Inter. This undoubtably is not in consonance with the 1991 Regulations as per which the educational qualification is B.Com (1st Class) & M.Com (2nd Class) or Intermediate of Cost and Works A/Cs Accountants/ Intermediate of Chartered Accountants.

Learned counsel for the petitioner candidly admitted that the petitioner had appeared in the examination for the post of Revenue Accountant but had not been successful. Hence, it is not open to her to challenge the advertisement at this stage. Moreover, the advertisement was issued way back on 17.06.2015. No challenge to the same is maintainable at this stage when the selection process is near completion.

The basic and essential qualifications prescribed for the post of Internal Auditor in the advertisement (Annexure P-3) are in consonance with the 1991 Regulations. As we have already held that the 1991 Regulations are not illegal, the advertisement, which is in conformity therewith, also cannot be held to be illegal. Moreover, the petitioner having participated in the selection process cannot now be permitted to assail the advertisement issued way back on 17.06.2015.

Accordingly, there is no merit in the writ petition and the same is dismissed.

**(RAJESH BINDAL)**
**JUDGE**

**(HARINDER SINGH SIDHU)**
**JUDGE**

**August 11, 2016**
Atul

Whether speaking/ reasoned: Yes/No

Whether Reportable: Yes/No