THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE MS. JUSTICE J.UMA DEVI

WRIT PETITION No.22669 of 2018

ORDER: **(Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)**

The validity of the Service Regulations notified in N.O.O. (CGM-HRD) Ms.No.49 dated 29.05.2009, in so far as it prescribes first class in both Graduation and Post Graduation in Commerce as the eligible qualification for being considered for appointment to the post of Junior Accounts Officer, is questioned in this Writ Petition as being arbitrary and illegal.

The qualification prescribed, prior to the amendment of the Rules on 29.5.2009, was a pass in Intermediate Examination of Chartered Accountancy or a pass in the Intermediate examination of I.C.W.A., for being considered for appointment to the post of Junior Accounts Officer. The earlier qualification criteria was amended by the notification issued on 29.05.2009 and, in its place, the prescribed educational qualification is a 1st class in a Graduate degree and a Post Graduate degree in Commerce of any university in India established or incorporated by or under a Central Act, Provincial Act, or a State Act or any equivalent qualification, or a pass in Intermediate of the Chartered Accountancy examination.

Sri Peeta Raman, learned Counsel for the petitioner, would submit that, since appointment to the post of Junior Accounts Officer is through the medium of a written examination, and it is only if a candidate is selected in the written examination is he entitled to be considered thereafter for appointment to the post of

Junior Accounts Officer, the prescription of a Graduate degree in Commerce would suffice; it is wholly unnecessary to prescribe 1st class in B.Com or M.Com as the eligibility criteria for being considered for appointment to the post of Junior Accounts Officer; and prescription of such a qualification is in violation of Articles 14 and 16 of the Constitution of India.

We must express our inability to agree. It is for the employer to prescribe the educational qualifications which an applicant must possess for being considered for appointment to a post in their organisation, and not for this Court to impose. As against the earlier qualifications, of a pass in the Intermediate Examination of Chartered Accountancy or a pass in the Intermediate Examination of I.C.W.A, the 2009 amended regulations now stipulate a 1st class degree or a first class post graduate degree in commerce or a pass in the Intermediate examination of Chartered Accountancy, as the educational qualification which a candidate must possess for his being considered for appointment to the post of Junior Accounts Officer. Prescription of such educational qualifications cannot be held to be illegal, arbitrary and in violation of Articles 14 and 16 of the Constitution of India as it has been stipulated with a view to achieve administrative efficiency.

The State, which encounters diverse problems arising from a variety of circumstances, is entitled to lay down conditions of efficiency and other qualifications for securing the best service for being eligible for appointment. (**State of J&K v. Triloki Nath Khosa**[1]; **Ganga Ram v. Union of India**[2]). Educational qualifications have been recognized as a safe criterion for

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[1] (1974) 1 SCC 19
[2] AIR 1970 SC 2178

determining the validity of classification. Articles 14 and 16 do not exclude laying down of selective tests nor do they preclude the respondent-corporation from laying down qualifications for the post in question. It is open to the respondent-corporation to give preference to candidates having higher educational qualifications. (**Triloki Nath Khosa**[1]; **State of Mysore v. P. Narasing Rao**[3]).

The classification, in the present case, is evidently made to achieve administrative efficiency in Service, and is clearly co-related to such an object, for higher educational qualifications are presumptive evidence of a higher mental equipment. This is not to suggest that administrative efficiency can be achieved only through the medium of those possessing comparatively higher educational qualifications but that is beside the point. What is relevant is that the object to be achieved is not a mere pretence for an indiscriminate imposition of inequalities. Such a classification cannot be characterized as arbitrary or absurd, and that is the farthest that judicial scrutiny can extend. (**Triloki Nath Khosa**[1]).

Classification on the basis of educational qualifications, made with a view to achieving administrative efficiency, does not rest on any fortuitous circumstance. Efficiency, which comes in the trail of higher mental equipment, can reasonably be attempted to be achieved by restricting appointment opportunities to those possessing higher educational qualifications. Courts are only concerned with the reasonableness of the classification, not with the precise accuracy of the decision to classify nor with the question whether the classification is scientific. Such tests have long since been discarded. The differences between the two classes

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[3] AIR 1968 SC 349

— graduates and post graduates in Commerce with first class, and other graduates in Commerce, furnish a reasonable basis for separate treatment and bear a just relation to the purpose of the impugned provision. (**Triloki Nath Khosa**[1]). Classification made on the basis of the requirement of graduation or a post graduate degree in Commerce with first class is not "without reference to the objectives sought to be achieved and there can be no question of discrimination. (**Triloki Nath Khosa**[1]; **Union of India v. Dr (Mrs.) S.B. Kohli**[4]).

What is required to satisfy the test of a valid classification under Articles 14 and 16 of the Constitution of India is not a qualification based on mathematical exactitude, but that which is reasonable, and has a rational nexus to the objective sought to be achieved. Judicial scrutiny can extend only to the consideration whether the classification rests on a reasonable basis and whether it bears a nexus with the object in view. It cannot extend to embarking upon a nice or mathematical evaluation of the basis of classification, for were such an inquiry permisible it would be open to the Courts to substitute their own judgment for that of the legislature or the Rule-making authority on the need to classify or the desirability of achieving a particular object. (**Triloki Nath Khosa**[1]). Prescription of a 1st class in B.Com or M.Com or a pass in the Chartered Accountants Intermediate Examination, as the eligibility criteria, is with the object of achieving greater administrative efficiency, and cannot therefore be held to be irrational, unreasonable, arbitrary or to be in violation Articles 14 and 16 of the Constitution of India.

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[4] AIR 1973 SC 811

The submission of Sri Peeta Raman that since an entrance examination is being conducted to select suitable candidates for being considered for appointment to the post of Junior Accounts Officer, it is wholly unnecessary to prescribe 1st Class in either graduation or a Post graduation in Commerce is not tenable. If this submission of the learned counsel were to be carried to its logical conclusion, prescription of even a degree in Commerce, let alone a first class in graduation and post graduation in Commerce, would be wholly unnecessary for then even a candidate who has passed his 10 + 2 examination, and is not even a graduate, should also be permitted to appear in the written examination as the theoretical possibility of such a candidate, in exceptional cases, passing in the written examination cannot be ruled out. The contention that even a candidate, who has secured a second class degree in commerce, should be permitted to appear in the written examination, and be considered for selection to the post of Junior Accounts Officer, is not tenable as prescription of a higher educational qualification of having passed either B.Com or M.Com in first class, for being considered for appointment to the post of Junior Accounts Officer in the respondent corporation, is stipulated in the interest of administrative efficiency.

The respondent Corporation has, in its wisdom, chosen to confine appearance in the written examination only among those who possess the qualification of a 1st Class in B.Com or a 1st Class in M.Com or a pass in the Chartered Accountancy Intermediate examination with a view to ensure that only candidates, who possess these higher educational qualification and are successful in the written examination, are alone considered for appointment to the post of Junior Accounts Officer. Prescription of a minimum qualifying marks in the written examination of 40%, 35% and 30%, for OCs, BCs, SC/STs, does not mean that the educational qualification criteria of a 1st class degree or a first class post graduate degree in commerce, should be given a go-bye. The Rules, the validity of which is under challenge in the writ petition, have been in force for the past nine years ever since 29.05.2009. As we are satisfied that the amendment to the Rules made on 29.05.2009 does not fall foul of Articles 14 and 16 of the Constitution of India, we see no reason to entertain this Writ Petition.

The Writ Petition fails and is, accordingly, dismissed. Miscellaneous applications pending, if any, shall also stand closed. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(J.UMA DEVI, J)

04.07.2018
Note: Furnish C.C. in three days.
Gsn/Kr.