



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on : 21.09.2023

Pronounced on : 27.09.2023

CORAM

THE HONOURABLE MR. JUSTICE N. SATHISH KUMAR

W.P.No.9978 of 2023
and W.M.P.Nos.10038 & 10042 of 2023

1.Nirmala G
2.G.Mercy Kumari

.. Petitioners

Versus

1.The Secretary
The Tamil Nadu Public Service Commission
TNPSC Road, V.O.C.Street
Park Town, Chennai – 600 003

2.The Controller of Examinations
The Tamil Nadu Public Service Commission
TNPSC Road, V.O.C.Street
Park Town, Chennai – 600 003

3.S.Gayathri
4.L.Suganya
5.L.Steffi

.. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned list of candidates included in the Consolidated Mark List issued by the 1st respondent dated 31.10.2022 published for the post of Assistant Director of Co-operative Audit issued vide Notification No. 02/2022 dated 21.01.2022 and quash the same in respect of



respondents 3 to 5 who have failed to satisfy the essential educational qualification pattern (10+2+3+2) as required under Section 25 of the Tamil Nadu Government Servants (Conditions of Service) Act 2016 and consequently direct the respondents 1 and 2 finalise the said selection process in accordance with law.

For Petitioners : Mr.J.Lakshminarayanan

For Respondents : Mr.I.Abrar Mohammed Abdullah for R1 & 2

No appearance for R3

Mrs.S.Dakshayini Reddy, Senior Counsel
for Mrs.S.Suneetha for R4 & 5

ORDER

This writ petition has been filed challenging the list of candidates included in the Consolidated Mark List issued by the 1st respondent dated 31.10.2022 published for the post of Assistant Director of Co-operative Audit issued vide Notification No. 02/2022 dated 21.01.2022, quash the same in respect of respondents 3 to 5 who have failed to satisfy the essential educational qualification pattern (10+2+3+2) as required under Section 25 of the Tamil Nadu Government Servants (Conditions of Service) Act 2016 and consequently direct the respondents 1 and 2 finalise the said selection process in accordance with law.



2. It is the grievance of the writ petitioners that they applied for the examinations conducted for the Assistant Director of Co-operative Audit. The petitioners were called for the certificate verification from 29.06.2022 to 07.07.2022. They have been provisionally admitted to the oral test on 31.10.2022. It is the contention of the writ petitioners that as per the educational qualification, the applicant should possess the following or equivalent qualification awarded by any University or Institution recognized by the University Grants Commission:

"EDUCATIONAL QUALIFICATION:

Applicants should possess the following or its equivalent qualification awarded by any University or Institution recognized by the University Grants Commission:

M.A(Co-operation)

(Or)

M.Com., with (Co-operation) as a subject

(Or) M.Com., (without Co-operation as a subject)

plus Higher Diploma in Co-operation

(Or)

*Must have passed the Final Examination conducted by the
Institute of Chartered Accountants.*

Note:

(i) The qualification prescribed for the post should have been obtained by passing the required qualification in the following order of studies: 10th + HSC or its equivalent + Bachelor's degree + P.G. degree as required under Section 25 of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016. Results of the examination should have been declared on or before the date of notification. (Section 20(4)(iv) of the



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Tamil Nadu Government Servants (Conditions of Service) Act, 2016).

(ii) The qualifications considered equivalent are indicated in Annexure-I to this notification.

(iii) Applicants claiming equivalence of qualification to the prescribed qualification should upload and submit evidence for equivalence of qualification, in the form of government order issued on or before the date of this notification, and produce it when called for, failing which, their application will be summarily rejected after due process. The government orders regarding equivalence of qualification issued after the date of this notification will not be accepted."

3. According to the writ petitioners, the private respondents have not completed the final examinations as per the educational qualifications prescribed by the TNPSC in the notification dated 21.01.2022. Since, they have not completed the mandatory Post Graduate degree, therefore, selecting the private respondents is not in order and the same has been challenged in this writ petition.

4. It is the counter of the respondents 4 ad 5 that the first three qualifications are PG degrees and the fourth qualification is a professional qualification, i.e., a pass in the final examination conducted by the Institute of Chartered Accountants of India. The respondents 4 and 5 have passed the



final examinations conducted by the Institute of Chartered Accountants of India, which is a statutory body formed under an Act of Parliament called Chartered Accountants of India Act. As per the regulations of the Institute of Chartered Accountants of India, even class X can register for the Common Proficiency Test and even students who have passed higher qualifications than X Standard B.Com, M.Com. LLB etc also have to pass the Common Proficiency Test to join Chartered Accountant course. Accordingly, the respondents 4 and 5 have passed the CPT entrance examination in the year 2009 and successfully passed examinations conducted in the year 2016 and 2019 respectively. Hence, opposed the writ petitions.

5. It is the contention of the respondents 1 and 2 that the post graduation degree is compulsory for other prescribed educational qualifications' holder and not for the candidates those who have passed the final examination conducted by the Institute of Chartered Accountants of India. In fact, the private respondents have passed the final examination conducted by the Institute of Chartered Accountants of India during the year 2021, 2016 and 2019 respectively. Hence, opposed the writ petition.



6. The learned counsel for the writ petitioners submitted that the private respondents has not obtained any Post Graduate degree as per the notification, therefore, their selection merely on the basis of CA qualification is not in order as per the notification.

7. Heard both sides and perused the materials placed on record. The notification issued with regard to educational qualification is as follows:

M.A(Co-operation)
(Or)

M.Com., with (Co-operation) as a subject
(Or) *M.Com., (without Co-operation as a subject)*
plus Higher Diploma in Co-operation
(Or)

Must have passed the Final Examination conducted by the Institute of Chartered Accountants.

Emphasis supplied

8. On careful perusal of the above notification makes it clear that the first three qualifications are with regard to the post graduate degree, the fourth qualification is a professional qualification and pass in final examinations conducted by the Institute of Chartered Accountants. Therefore, if the candidates have passed anyone of the qualification as required by the notification is suitable for the post. The private respondent, is in fact, qualified the CA examination under the Institute of Chartered Accountants of India,



which is also formed under the Act of Parliament. Such being the position, it cannot be said that only the persons who have possessed post graduate degree alone is eligible for appointment.

9. The very object of prescribing such qualification was that the primary work of the said post is auditing. Therefore, conscious decisions has been taken to include the professional qualification namely Chartered Accountant that too granted by the Institute of Chartered Accountants of India. Such view of the matter, the contention of the petitioners that private respondent ought not to have been selected cannot be countenanced.

10. Accordingly, I do not find any merits in this case and this writ petition stands dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

27.09.2023

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Internet : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No



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N.SATHISH KUMAR, J.

dhk

To

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(3/7)