09.01.2026
Item No.23
Ct. No.1
PG

W.P.A.(P) 565 of 2025

Jayanta Mitra.
Vs.
The State of West Bengal & Ors.

Mr. Abhishek Halder
Mr. Swadesh Misra
Mr. Omar Faruk Gazi
Mr. Debabrata Halder ……for the petitioner

Mr. Swapan Kr. Dutta, Ld. GP
Ms. Sonal Sinha
Mr. Bhaskar Chakraborty…. …for the State

Mr. Suman Dey…………for the School Authority

PER, SUJOY PAUL, ACJ.:

1. Parties are represented through their respective learned counsel.
2. The petitioner, in this PIL has prayed for issuance of a writ of Mandamus for conducting a comprehensive statutory audit of the accounts of Gobindapur Ratneswar High School including all funds, grant, donation etc.
3. The bone of contention of the learned counsel for the petitioner based on the West Bengal Schools (Control of Expenditure) Act, 2005 (for short 'Act of 2005') and Headmasters Mannual (Chapter-30) is that the State is under a statutory obligation to conduct periodical audit. In the instant case, no audit has been conducted. Thus, there is a

presumption of irregularity and therefore, appropriate directions be issued.

4. Faced with this, learned counsel for institution submits that institution is conducting periodical internal audits by engaging competent auditors and such reports are placed before appropriate committee.

5. To further clarify, he submits that the internal audits so conducted are through the panel of auditors engaged by the State Government.

6. Learned counsel for the institution further submits that petitioner is not in good relation with the Management Committee and therefore, he is causing hurdles and this PIL is also filed to settle that score.

7. Learned Government counsel also opposed the prayer.

8. We have heard the parties on this aspect. Chapter 30 of the Headmasters Mannual makes it obligatory for the institution to maintain the accounts and records and undertake internal audit. The said provision nowhere makes it obligatory for the State Government to undertake exercise of audit of such school on yearly/periodical basis.

9. Section 11 of the Act of 2005 is an enabling provision, which enables the Government to

inspect and undertake the exercise mentioned in the said provision.

10. In view of categorical statement of the counsel for the institution, we are unable to hold that no periodical audit had taken place. Nothing could be pointed out to us from the statute or otherwise, which makes it a statutory obligation on the part of the State Government to undertake statutory audit on a periodical/year-wise basis. Thus, no case is made out for issuance of writ of Mandamus.

11. The PIL is **dismissed.**

12. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(SUJOY PAUL, ACJ.)

(PARTHA SARATHI SEN, J.)