



WEB COPY

WP No. 1730 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-02-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 1730 of 2026

and WMP.Nos.1807, 1819 & 1820 of 2026

S. Anbalagan
S/o. Senrayachetti,
42/92 D. Anna Nagar Second Street, VTC,
Dharmapuri, Dharmapuri District-636 701

..Petitioner(s)

Vs

1. The Director of School Education
Directorate of School Education,
DPI Campus, College Road,
Chennai-600 006
2. The Regional Accounts Officer (Audit),
School Education Department,
Coimbatore.
3. The Chief Educational Officer
O/o. The Chief Educational Office,
Dharmapuri District, Dharmapuri.
4. The Headmaster,
Government High School,
Rajagollahalli, Dharmapuri District -636 813

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Certiorarified Mandamus, calling for the records of the 2nd Respondent in proceedings having Ref. No.Na.Ka.No.2407/E11/2019 dated 05.11.2019 raising audit objection to the grant of incentive for the M.Phil Degree obtained through part time mode and the order of the 4th Respondent having Ref. No.Na.Ka.No.34/2023 dated



17.07.2023, ordering recovery of the incentive granted to the petitioner from the salary of the petitioner from 08.03.2017 and refixation of the pay scale from 08.03.2017 to 31.05.2023 and quash the same as arbitrary and consequently direct the respondents to disburse the unearned leave (UEL) retirement monetary benefits.

For Petitioner(s): M/s. K. Chandra

For Respondent(s): Ms.Mythreye Chandru
Special Government Pleader

ORDER

This Writ Petition has been filed seeking quashment of the impugned proceedings of the second respondent having Ref. No.Na.Ka.No.2407/E11/2019 dated 05.11.2019, raising audit objection to the grant of incentive for the M.Phil Degree obtained through part time mode and the order of the 4th Respondent having Ref. No.Na.Ka.No.34/2023 dated 17.07.2023, ordering recovery of the incentive granted to the petitioner from the salary of the petitioner from 08.03.2017 and refixation of the pay scale from 08.03.2017 to 31.05.2023 as arbitrary and consequently, direct the respondents to disburse the unearned leave (UEL) retirement monetary benefits.

2. Ms.Mythreye Chandru, learned Special Government Pleader takes notice on behalf of the respondents. In view of the consent expressed by the learned counsel on either side, the Writ Petition is taken up for final disposal at



the stage of admission itself.

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3. The case of the petitioner is that the petitioner was appointed on 02.01.2009 as a B.T. Assistant in Panchayat Union Middle School, Rajagollahalli, Dharmapuri District. Subsequently, the said school was upgraded as a Government High School on 17.12.2011 and the petitioner continued to serve in the same school until his retirement on 31.05.2023.

3.2 During the course of his service, the petitioner obtained permission from the first respondent vide proceedings dated 04.01.2025, to pursue M.Phil Degree through distance education from Bharathidasan University, Tiruchirappalli. The petitioner successfully completed the said course and was awarded M.Phil Degree in March 2017.

3.3 Thereafter, the fourth respondent, by proceedings dated 06.01.2017, granted incentive increment to the petitioner for acquiring the higher qualification in terms of G.O.(1D).No.18, School Education Department, dated 18.01.2013 and the petitioner was granted second incentive increment with effect from 08.03.2017.

3.4 Subsequently, during audit conducted from the period from 2016-2017 to 2018-2019, the second respondent raised an objection stating that the



M.Phil degree obtained through correspondence/distance education is not eligible for incentive increment and directed recovery of the amount already paid.

3.5 Based on the said audit objection, the fourth respondent issued a show cause notice dated 30.06.2023 to the petitioner after his retirement and thereafter passed an order dated 17.07.2023, directing recovery of a sum of Rs.3,11,676/- and refixation of the petitioner's pay for the period from 08.03.2017 to 31.05.2023.

3.6 Aggrieved by the said proceedings and the consequential withholding of certain retirement benefits including unearned leave salary, the petitioner has filed the present Writ Petition challenging the audit objection and the recovery proceedings.

4. The learned counsel for the petitioner submitted that the petitioner had obtained prior permission from the competent authority to pursue M.Phil degree and the same was also recognized by the respondent department, pursuant to which incentive increment was granted. It is further submitted that the impugned recovery proceedings were initiated only based on an audit objection and that too after the retirement of the petitioner. The learned counsel would further submit that the issue relating to grant of incentive increment for M.Phil



degree obtained through distance education has already been considered and decided by the Division Bench of this Court in W.A.No.2328 of 2018 dated 04.08.2023, wherein it was held that the audit objection raised in such cases cannot be sustained and the incentive increments already granted to the teachers should not be disturbed. Therefore, the learned counsel submits that the impugned proceedings directing recovery of the incentive increment granted to the petitioner is liable to be set aside.

5. The learned Special Government Pleader appearing for the respondents would submit that during the course of audit, objection was raised with regard to the grant of incentive increment to the petitioner for acquiring M.Phil degree through distance education. Based on the said audit objection, the second respondent returned the pension proposal to the fourth respondent pointing out the defect that the petitioner was not entitled to claim incentive increment for having obtained M.Phil degree through distance education. Therefore, the fourth respondent issued show cause notice to the petitioner and thereafter passed orders directing recovery of the excess amount paid towards incentive increment. Hence, according to the respondents, the recovery proceedings were initiated in accordance with the audit objection raised by the competent authority.



6. This Court has considered the submissions made on either side and perused the materials available on record.

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7. The issue involved in the present case relates to the grant of incentive increment for acquiring M.Phil qualification through distance education. A similar issue has already been considered by the Division Bench of this Court in W.A.No.2328 of 2018 dated 04.08.2023, wherein the Division Bench held that the objection raised by the Audit Department with regard to incentive increment granted to teachers who had acquired higher qualification through distance education during the relevant period cannot be sustained.

8. The Division Bench has categorically held that the incentive increments already granted to the teachers therein shall not be disturbed and if the increments have been cancelled or stopped, the same shall be restored and arrears shall be paid.

9. In the light of the above decision of the Division Bench, the communication issued by the second respondent raising audit objection and the consequential proceedings issued by the fourth respondent directing recovery from the petitioner cannot be sustained.



10. Accordingly, the impugned proceedings are set aside and the petitioner shall be entitled to all consequential benefits. The respondents are directed to disburse all attendant monetary and retirement benefits, including unearned leave salary, if not already settled within a period of twelve (12) weeks from the date of receipt of a copy of this order.

11. In view of the above, this Writ Petitions stands allowed. No Costs. Consequently, connected miscellaneous petitions are closed.

03-02-2026

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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