



WEB COPY

WP No. 7575 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 7575 of 2026

and

WMP.Nos.8181 & 8184 of 2026

R.Sumathi
C/o.Anbazhagan,
Door No.1, Agrahara Street,
Sivan Temple, Vikkiravandi Post,
Villupuram District-605 652

..Petitioner(s)

Vs

1. The Director of School Education (Service Division)
Directorate of School Education,
DPI Campus, college Road,
Chennai-600 006
2. Financial Advisor and The Principal Accounts Officer
Directorate of School Education,
DPI Campus, College Road,
Chennai-600 006
3. The Regional Accoutns Officer (Audit)
School Education Department,
DPI Campus, College Road,
Chennai-600 006
4. The Chief educational Officer
o/o.The chief Educational Office,
Moovendar Nagar,
Near the New Bus Stand,
Villupuram-605 602.
5. The Headmaster
Government Higher Secondary School,



Ponnankuppam,
Villupuram District-605 652.

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..Respondent(s)

Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, calling for the records of the proceedings of the second respondent having Ref. No. Na.Ka. No.053130/ Aa. Ka. Tha/ 2023 dated 09.01.2024 raising audit objection to the grant of incentive to the petitioner who is working as PG Assistant (Maths) In the Government Higher Secondary School, Pennankuppam, Villupuram District for the M.Phil Degree obtained through part-time mode and quash the same s arbitrary and consequently direct the respondents to continue to pay the incentive amount to the petitioner for having acquired M.Phil degree through part time mode along with petitioners salary.

For Petitioner(s):	Ms.C.Uma
For Respondent(s):	Ms.Mythreye Chandru, SGP

ORDER

The proceedings of the second respondent having Ref. No.Na.Ka. No.053130/ Aa. Ka. Tha/ 2023 dated 09.01.2024 raising audit objection to the grant of incentive to the petitioner, who is working as PG Assistant (Maths) in the Government Higher Secondary School, Pennankuppam, Villupuram District for the M.Phil Degree obtained through part-time mode, is put under challenge in the present Writ Petition. Further, the petitioner has sought for a direction to the respondents to continue to pay the incentive amount to the petitioner for having acquired M.Phil degree through part time mode along with the petitioner's salary.



2. Heard the learned counsels appearing on either side. With the consent of both sides, the Writ Petition is taken up for hearing at the admission stage itself.

3. The brief facts of the case is as follows:

3.1. The petitioner was initially joined as B.T. Assistant (Maths) in the Education Department in the year 2004 and thereafter through the proceedings of the Joint Director of School Education dated 18.12.2006 was appointed as PG Assistant on 22.12.2006 and his service was also regularized on 22.12.2006. The petitioner obtained necessary permission for pursuing M.Phil Degree and obtained the said degree from Bharathidasan University, Trichy in the year 2017, for which he has been sanctioned with second incentive increment from 19.07.2017. Due to audit objection raised for grant of incentive increment for M.Phil degree obtained through part time mode, the second respondent issued the impugned proceedings dated 09.01.2024 and further the fifth respondent was directed to calculate and deduct/recover the incentive increment granted to the petitioner for M.Phil degree by the audit department and pursuant to which, the fifth respondent issued a consequential proceeding dated 09.01.2026, seeking explanation for the audit objection raised. Aggrieved over the same, the present Writ Petition has been filed.



4. The learned counsel for the petitioner drew the attention of this Court to the order passed by this Court in an identical issue in W.P.No.46573 of 2025 dated 03.12.2025, in which, this Court has followed the decision of the Hon'ble Division of this Court in ***W.A.Nos.2328 of 2018 etc., batch [S.Sivan Vs. The Regional Accounts Officer and others]*** and allowed the petition and submitted that the aforesaid order is squarely applicable to the present case on hand and hence, he prayed to allow the present Writ Petition.

5. Considering the facts and circumstances of the case and also in the light of the order passed by this Court in W.P.No.46573 of 2025, the impugned orders passed by the second respondent dated 09.01.2024, is set aside and accordingly, the Writ Petition stands allowed. Consequently, connected Miscellaneous Petitions are closed. There shall be no order as to costs.

27-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

DP



To

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2.Financial Advisor and The Principal Accounts Officer
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