



WEB COPY

W.P. No. 7505 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-03-2026

CORAM

THE HON'BLE MS. JUSTICE P.T. ASHA

W.P. No. 7521 of 2026

and

W.M.P.No.8106 of 2026

A.Sarvi

S/o. Alagarsamy

3/80, North Street, Villanenthal, Kamuthi,

Kovilangulam, Ramanathapuram District – 623603

...Petitioner

Vs

1. The State of Tamil Nadu
Rep. by its Secretary to Government,
School Education Department,
Fort, St. George, Chennai-600 009.
2. The Director of Elementary Education
O/o. The Director of Elementary Education,
School Education Department,
College Road, Chennai-600 006
3. The Financial Advisor & The Principal Accounts
Officer, Directorate of School Education,
DPI Campus, College Road,
Chennai – 600 006.
4. The District Educational Officer (Elementary)
O/o. The District Educational Office (Elementary)
Paramakkudi, Ramanathapuram District.
5. The Block Educational Officer
O/o. The Block Educational Officer,
Kadaladi, Ramanathapuram District,
Ramanathapuram District.



..Respondents

Prayer: The Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the 5th Respondent proceedings having Ref. No.Na.Ka.No.610/A1/2025 dt. --06.2025 raising audit objection to the grant of incentive increment to the petitioner for the period from 29.12.2011 for obtaining the M.Com Degree in pursuant to the proceedings of the 2nd respondent proceedings in Na.Ka.No.028490/E1/2024 dt. 17.06.2025 and ordering recovery of the incentive increment granted to the petitioner from 29.12.2011 and refixation of the pay scale of the Petitioner and quash the same as arbitrary and consequently direct the Respondents 2 to 5 to continue to pay the incentive increment to the Petitioner along with arrears if any for obtaining M.Com degree.

For Petitioner:

Ms.K.Chandra

For Respondents:

Mrs. Mythree Chandru
Special Government Pleader**ORDER**

The present Writ Petition has been filed for the issuance of a Certiorarified Mandamus, calling for the records of the 5th respondent proceedings having Ref. No.Na.Ka.No.610/A1/2025 dt. --06.2025 raising audit objection to the grant of incentive increment to the petitioner for the period from 29.12.2011 for obtaining the M.Com degree in pursuant to the proceedings of the 2nd respondent proceedings in Na.Ka.No.028490/E1/2024 dt. 17.06.2025 and ordering recovery of the incentive increment granted to the petitioner from 29.12.2011 and refixation of the pay scale of the Petitioner and quash the same as arbitrary and consequently direct the respondents 2 to 5



to continue to pay the incentive increment to the petitioner along with arrears if any for obtaining M.Com degree.

WEB COPY

2. The case of the petitioner is that he was appointed as a Secondary Grade Teacher in Panchayat Union Primary School, A.Paduvanenthal, Kadaladi Union, Ramanathapuram District, on 10.11.2004 and is presently working in the same school. The petitioner submits that he completed an M.Com degree from Alagappa University, Karaikudi, and awarded the M.Com. Degree by Madurai Kamarai University, in December, 2011.

3. The petitioner further submits that the Assistant Elementary Education Officer, vide proceedings dated, 22.04.2013 sanctioned incentiven increment to the petitioner for obtaining M.Com., degree with effect from 29.12.2011. While so, the 5th respondent, vide proceedings dated, 19.03.2025, has withdrawn the incentive increment granted to the petitioner from 29.12.2011 till date, citing that the 2nd and 3rd respondents have directed the respective education authorities to cancel the incentive increment graned to the teachers who obtained the incentive increment other than the permitted subjects. Accordingly, the 5th respondent passed the impugned order recovering a sum of Rs.5,14,335/- and refixing the petitioner's scale of pay from 28.12.2011.



4. The petitioner further submits that the impugned order came to be passed based on the proceedings of the 2nd respondent dated 24.08.2016. The said proceedings were issued only on 24.08.2016, whereas the petitioner was sanctioned increment with effect from 29.12.2011. Thus, the proceedings of the 2nd respondent having been issued only in the year 2016, it would not take away the petitioner's conferred right as on 29.12.2011.

5. The impugned order has been passed withdrawing incentive increment granted to the petitioner for having obtained the M.Com. degree, on the ground that he teaches only in a primary school and not in a higher secondary. Such a decision is contrary to the language of the Government Order in G.O.Ms.No.324 dated 25.04.1995. The Government in the aforesaid Government Order had decided to stipulate higher secondary syllabus subjects as “*relevant subjects*” for the purpose of sanctioning incentive increment.

6. In paragraph 5 (ii) of the said Government Order, the Secretary to Government would state as follows:

“For the sanction of incentive increments the subjects in the Higher Secondary Syllabus shall be the relevant subjects.”



WEB COPY

7. A reading of the above would clearly show that qualification in any of the subjects in the higher secondary syllabus would constitute a relevant subject.

8. Admittedly, Commerce forms part of the higher secondary syllabus and the petitioner has admittedly obtained the qualification of M.Com.

9. In a similar case, the Division Bench of this Court in W.A.No.2747 of 2023 dated 28.03.2025, observed as follows:-

“Today the entire scheme for incentive increments has been withdrawn but the issue as to whether the said withdrawal can be prospective and it cannot operate retrospectively still lingers. We do not see the need to go into the said issue as it is not germane to the facts on hand. Here the respondent has completed M.A. (Economics) in May 2010 and B.Ed in December 2015. Therefore, she is entitled to two sets of advance incentive increments for these two higher qualifications obtained by her. The question of whether MA (Economics) would be useful to the School students or not cannot be gone into by us, as the Government, in its wisdom, had in GO.(Ms).No.324 dated 25.04.1995, consciously decided to confer the benefit of the incentive increments on all teachers who obtained higher qualifications in any subject found in the higher secondary syllabus.



10. The above discussion would apply on all fours to the present case.

Hence, this Writ Petition is allowed and the impugned order is quashed and the respondents are directed to grant incentive increment for obtaining the M.Com degree to the petitioner continuously, with all consequential benefits and arrears. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

05-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Asi

To

1. The Secretary to Government,
School Education Department,
Fort, St. George, Chennai-600 009.
6. The Director of Elementary Education
O/o. The Director of Elementary Education,
School Education Department,
College Road, Chennai-600 006
7. The Financial Advisor & The Principal Accounts Officer,
Directorate of School Education,
DPI Campus, College Road,
Chennai – 600 006.



8. The District Educational Officer (Elementary)
O/o. The District Educational Office (Elementary)
Paramakkudi,
Ramanathapuram District.
9. The Block Educational Officer
O/o. The Block Educational Officer,
Kadaladi, Ramanathapuram District,
Ramanathapuram District.



WEB COPY

W.P. No. 7505 of 2



P.T.ASHA, J.

Asi

**W.P. No. 7521 of 2026
and
W.M.P.No.8106 of 2026**

05-03-2026