



W.P. No.50781/2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 09.01.2026

CORAM

THE HONOURABLE MR. JUSTICE M.DHANDAPANI

W.P. NO.50781 OF 2025

AND

W.M.P. NO. 56582 & 56583 OF 2025

1. K.Lavanya
2. V.Mohana Sundari
3. Tamil Nadu Pattaya Sandrithaz
Udarkalvi Asiriyar Sangam
Mullai Kudiyuruppu
Old No.5, New No.9F1
Seetharam Nagar, Kodungaiyur
Chennai 600 118, rep. By its
General Secretary, M.Chandrasekar .. Petitioners

- Vs -

1. The State of Tamil Nadu
Rep. By its Principal Secretary to Govt.
School Education Department
Fort St. George, Secretariat
Chennai 600 009.
2. The Director
Directorate of School Education
DPI Campus, College Road
Chennai 600 009.
3. The Chief Educational Officer
Tiruppur District, Tiruppur.



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4. The District Educational Officer (Secondary)
Tiruppur District, Tiruppur.

5. The Finance Adviser/Chief Accounts Officer
Directorate of School Education
DPI Campus, College Road
Chennai 600 006.

6. The Headmaster
Javibhai Municipal Girls Higher
Secondary School, Near Railway Station
Tiruppur 641 601, Tiruppur District.

.. Respondents

Writ petition filed under Article 226 of the Constitution of India praying this Court to issue a writ of mandamus directing the respondents to clarify G.O. Ms. No.177, School Education Department, dated 13.10.2016 with regard to the eligibility of Physical Education Teachers for incentive increments for the educational qualifications mentioned therein without insisting upon the sequence of acquiring such qualifications and to settle the audit paras relating to the petitioners in consideration of the representation submitted by the 3rd petitioner Association dated 12.12.2025.

For Petitioners : Mr. S.Nedunchezhiyan

For Respondents : Ms. Mythreye Chandru, Spl.GP

ORDER

The representation submitted by the 3rd respondent seeking clarification in G.O. Ms. No.177, School Education Department dated



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13.10.2016 and resultantly to grant the necessary incentive increments to such of those persons, who have obtained higher qualification in Physical Education Training as mandated in the aforesaid Government Order without insisting on the sequence in which the said qualification had been obtained, which has specifically resulted in the audit objection, is put in issue before this Court in the present writ petition.

2. It is the averment of the petitioners that as per the various Government Orders, a Physical Education Teacher appointed with C.P.Ed. qualification is eligible for incentive increments for acquiring higher qualifications such as B.P.Ed., BPES, BMS, M.P.Ed., MPES and P.G. Diploma in Yoga. It is the further averment of the petitioner that G.O. Ms. No.177 categorizes certificate level qualifications as eligible for first incentive increment and Degree/Diploma qualification as eligible for second incentive increment. However, inspite of the aforesaid Government Order, a teacher, who has acquired P.G. Diploma in Yoga and eligible for sanction of incentive increment has been objected by the audit department on the ground that such incentive increment is only the second level and the first level is for the certificate level qualification and the same having not been granted to the persons, who have acquired P.G. Diploma in Yoga, they are not eligible for



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grant of incentive increment for acquiring P.G. Diploma in Yoga. Aggrieved by the said objection, the 3rd respondent had given the representation to the respondents seeking to clarify G.O. Ms. No.177 and since no order have been passed on the same the present writ petition has been filed by the petitioners.

3. Learned counsel appearing for the petitioner submits that G.O. Ms. No.42 dated 10.01.1969 as amended by G.O. Ms. No.1024 dated 9.12.1993 entitles a teacher to two sets of incentive increments in their entire service career. It is the submission of the learned counsel that for obtaining a graduate level certification, while two incentive increments are granted, for obtaining post-graduate qualification, two further incentive increments are granted. It is the further submission of the learned counsel that only for illustrative purposes, the aforesaid Government Order has taken the case of Physical Education courses to drive home the manner in which incentive increments is to be made eligible to such of those persons.

4. It is the submission of the learned counsel that the said Government Order does not stipulate the sequence in which the certificate/degree should be obtained by a teacher for the purpose of grant of incentive increment. It is the further submission of the learned counsel that an erroneous



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interpretation has been given to the Government Order, more especially the sequence of obtainment of the qualification, which alone would entitle a person to the benefit of the incentive increments. The wrong interpretation of the said Government Order has led to the audit objection, which has resulted in the filing of the present representation.

5. It is the further submission of the learned counsel that even G.O. Ms. No.117 clearly prescribes the entitlement of incentive increments for the qualifications that a person acquires and nowhere does it spell out the sequence in which the said qualification should be obtained, which would form the basis to decide the grant of incentive increments. Therefore, he prays that necessary clarification ought to be given by the Government to G.O. Ms. No.177, which alone would confer benefit on such of those persons, who have obtained higher qualifications and have made themselves entitled for the grant of incentive increments.

6. Per contra, learned Special Government Pleader appearing for the respondents submit that representation has been given by the 3rd petitioner seeking clarification of the aforesaid G.O. Ms. No.177, more particularly with reference to the audit objection raised in regard to the manner in which the



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incentive increments are to be granted and further submits that this Court may direct the respondents to pass orders on the representation filed by the 3rd petitioner within the time frame stipulated by this Court.

7. This Court gave its careful consideration to the submissions advanced by the learned counsel appearing on either side and perused the materials available on record.

8. The whole case crops up on account of the audit objection raised by the audit department with reference to the manner in which the sequence of incentive increments have to be granted to the Physical Education Teachers. No doubt that representation has been given by the 3rd petitioner seeking clarifications in regard to the manner in which the sequence of obtainment of qualifications is to be construed and which is, as submitted, pending with the respondents without any order being passed till date.

9. For deciding whether any clarification is required to be given with regard to G.O. Ms. No.177 dated 12.10.2016, it would be useful to have a bird's eye view of the said Government Order to find out whether there is any



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ambiguity, which requires such a clarification and also the basis on which the audit objection has been formulated.

10. A careful perusal of G.O. Ms. No.177 reveals that prescription is made for the qualifications, which would stand covered for the purpose of consideration of the case for grant of incentive increment. The basic qualification for the said post is provided in column No.3 of the said Government Order and column No.4 provides the qualification that would stand qualified for the purpose of grant of incentive increment. Insofar as S. No.1 (a) with which this Court is concerned, it pertains to the Physical Education Teacher who is possessed of a Certificate in Physical Education in lower grade or higher grade, for whom the first incentive increment would be on their obtaining B.T. or B.Ed./B.P.Ed. or BEPS or BMS course and the second incentive increment is for obtaining M.P.Ed or MPES or PG Diploma in Yoga course.

11. From the above, it is clear that while for getting qualified for B.T. or B.Ed./B.P.Ed. or BEPS or BMS course, the Physical Education Teachers, who are possessed of Certificate in Physical Education lower grade or higher grade would be entitled, for getting qualified in M.P.Ed or MPES or PG Diploma in



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Yoga course, the said teachers would be entitled for the second incentive increment.

12. It is to be pointed out that in essence, the Government has provided for two incentive increments insofar as teachers, who have been recruited on the basis of Certificate in Physical Education and of the said two increments one would be for qualifying themselves in B.T. or B.Ed./B.P.Ed. or BEPS or BMS course and the other would be for getting qualified in M.P.Ed or MPES or PG Diploma in Yoga course. Basically, while one set of incentive increment is for qualifying for the bachelor's level, the other set is for qualifying for the master's level. However, it is to be pointed the Government, while tabulating the qualifications which would qualify for incentive increment, has clearly stated in para 7 (i) of the order that the incentive increments would be applicable/entitled for the Physical Education Teachers based on the qualifications with which they had entered the said post.

13. Such being the stand of the Government that incentive increments would be applicable/entitled for the Physical Education Teachers based on the qualifications with which they had entered the said post, if the persons like



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the petitioners had entered the post of Physical Education Teachers with C.P.Ed. qualification, which is a certificate in physical education and they are permitted to enrol and qualify themselves in P.G. diploma in Yoga from a recognized university so long as there is no embargo for doing the said qualification from the base qualification which is possessed of by the said persons, neither the respondents nor the audit department of the Government can have any quarrel to the grant of the said incentive increment as the incentive increment granted is not sequential; rather it is based on the basic qualification which is possessed of by the Physical Education Teachers, who have since been appointed and continuing in service.

14. When there is no ambiguity in the manner in which the incentive increments have to be given and no sequence is prescribed in G.O. Ms. No.177, the audit department cannot raise any audit objection for grant of the incentive increment that has been granted to the petitioners. However, it is to be pointed out that the first incentive increment is for obtaining a bachelor's qualification and the second incentive increment is for obtaining a master's qualification. When the petitioners 1 and 2 have obtained the master's qualification by completing P.G. Diploma in Yoga, they would be



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entitled to the second incentive increment and at no point of time they would be entitled to the first incentive increment.

15. It is to be pointed out that the first incentive increment is for qualifying in bachelor's qualification and the petitioners' having already obtained master's qualification, the petitioners 1 and 2 would not be eligible for the first incentive increment at a later point of time, merely because, they may, at some point, opt for doing B.T. or B.Ed./B.P.Ed. or BEPS or BMS course, as they have already obtained a higher qualification and have been granted with the second incentive increment for a higher master's qualification.

16. However, the audit department has raised an audit objection which requires to be answered by the respondents and necessarily, the respondents may clarify the Government Order in G.O. Ms. No.177 dated 13.10.2016 on the lines discussed by this Court above so that further litigations by persons similarly situated could be avoided. So to that extent the Government Order may be clarified by the respondents, and at the same time make it clear that the petitioners 1 and 2 would be entitled to the benefits of the incentive increment that is granted for obtaining P.G. Diploma in Yoga.



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17. For the reasons aforesaid, this writ petition is disposed of directing the respondents to grant the second incentive increment to petitioners 1 and 2 by clarifying that the petitioners 1 and 2 would not be entitled for claiming the first incentive increment at a later point of time and further also clarifying the Government Order in G.O. Ms. No.177 dated 13.10.2016 by making it clear that the incentive increments would be based on qualifications obtained by the teachers and it need not be sequential; rather, it may further be clarified that if persons obtain higher qualification, only the incentive increment for the higher qualification would be provided and such persons would not be entitled for incentive increments even if they qualify for the said qualification at a later point of time after receiving the incentive increment for the higher qualification. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

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To

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School Education Department
Government of Tamil Nadu
Fort St. George, Secretariat
Chennai 600 009.
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M.DHANDAPANI, J.

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