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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Reserved on	:	27.01.2026
Pronounced on	:	03.02.2026

CORAM

**THE HON'BLE DR.JUSTICE G.JAYACHANDRAN
AND
THE HON'BLE MR.JUSTICE K.K.RAMAKRISHNAN**

W.A.(MD).Nos.1200, 1201, 1511 & 1199 of 2025 and 70 of 2026
and

C.M.P.(MD).Nos.7481, 7483, 7480 & 8747 of 2025 and 781 of 2026

1.The Additional Chief Secretary to Government,
Revenue and Disaster Management Department,
Secretariat, Chennai-600 009.

2.The Principal Secretary and
Commissioner of Revenue Administration,
Ezhilagam, Chepauk,
Chennai – 600 005.

3.The District Collector,
Dindigul District,
Dindigul.

... Appellants/Respondents
(In W.A.(MD).Nos.1200, 1201 & 1199 of 2025)

1.The Additional Chief Secretary to Government,
Revenue Department,
Secretariat, Chennai – 600 009.

2.The District Collector,
Tiruchirappalli District,
Tiruchirappalli.

... Appellants/Respondents
(In W.A.(MD).No.1511 of 2025)

1.The Additional Chief Secretary to Government,



Revenue and Disaster Management Department,
Secretariat, Chennai-600 009.

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2.The Principal Secretary and
Commissioner of Revenue Administration,
Ezhilagam, Chepauk,
Chennai – 600 005.

3.The District Collector,
Thanjavur District,
Thanjavur.

... Appellants/Respondents
(In W.A.(MD).No.70 of 2026)

Vs.

K.Marimuthu

... Respondent/Writ Petitioner
in W.A.(MD).No.1200 of 2025

K.Palanichamy

... Respondent/Writ Petitioner
in W.A.(MD).No.1201 of 2025

S.Maruthamuthu

... Respondent/Writ Petitioner
in W.A.(MD).No.1199 of 2025

M.Pitchai Kannu

... Respondent/Writ Petitioner
in W.A.(MD).No.1511 of 2025

1.P.Ganesan

... Respondent/Writ Petitioner

2.The Accountant General (A&E),
361, Anna Salai, Teynampet,
Teynampet, Chennai – 600 018.

... 2nd Respondent/3rd Respondent
in W.A.(MD).No.70 of 2026

COMMON PRAYER: Writ Appeal is filed under Clause 15 of Letters Patent, praying this Court to set aside the orders dated 14.03.2024, passed in W.P.(MD).Nos.964, 965, 963 of 2024 & WP(MD)Nos.13537 & 20850 of 2023.



(In all W.As.)

For Appellants : Mr.M.Ajmal Khan,
Additional Advocate General
assisted by
Mr.S.R.A.Ramanachandran
Additional Government Pleader
(In W.A.(MD).Nos.1200, 1201, 1511 & 1199 of 2025)

For Appellants : Mr.Veera Kathiravan
Additional Advocate General
in WA(MD)No.70 of 2026

For Respondents : Mr.S.Visvalingam
(In W.A.(MD).Nos.1200, 1201, 1511 & 1199 of 2025
and WA(MD)No.70 of 2026)

For R2 : Mr.R.Gunasekaran
(in WA(MD)No.70 of 2026)

COMMON ORDER

[Order of the Court was made by **Mr.K.K.RAMAKRISHNAN.J**]

These appeals have been filed to set aside the orders dated 14.03.2024, passed in W.P.(MD).Nos.964, 965, 963 of 2024 & WP(MD)Nos.13537 & 20850 of 2023.

2. The respondents were earlier working in non-provincialised service as *Thalaiyaris*. Subsequently, the said post was abolished under the Tamil Nadu Abolition of Posts of Part-time Village Officers Act, 1981. Thereafter, they were appointed as Village Assistants as full-time



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employees vide G.O.Ms.No.625 with effect from 01.06.1995 and were later promoted to the post of Village Administrative Officer. As per the Tamil Nadu Pension Rules, 1978, their service rendered as Village Assistants cannot be counted for pensionary benefits. Consequently, they were deprived of pension and hence they sought relief to calculate their entire service, including the period served as Village Assistants and Village Administrative Officers. The said claim was contested by the Government by placing reliance on the clarification issued vide Letter No. 39161/Ser.8(1)/2018-5, dated 20.11.2019, of the Additional Chief Secretary to Government, contending that the Village Assistant service could not be taken into account once the employees were promoted as Village Administrative Officers. The relevant clarifications are extracted below:

Sl. No.	Points raised	Clarification issued
1.	If a Village Assistant is promoted to the post of Village Administrative Officer prior to 01.04.2003, whether the pensionary benefits are admissible as per Tamil Nadu Pension Rules on the analogy that Village Assistants are non pensionable (Prior to issue of GO 9) as per G.O.118.	Clarification in this regard has already been sent vide Government letter No.12764/Ser.8(1)/2018-2, dated 20.12.2018.



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2.	If a Village Assistant is promoted to the post of Village Administrative Officer <u>after 01.04.2003</u>, then the modality as to how his services are to be reckoned for pensionary benefits.	An employee who held a post with pensionable service under Tamil Nadu Village Assistants Pension Rules, 1995 and promoted subsequently in another post I.e., even after 01.04.2003 by recruitment by transfer (Promotion) I.e., from Village Assistant to Village Administrative Officer, 50% of service rendered by the employee in the post of Village Assistant and the entire service of Village Administrative Officer are to be reckoned for pensionary benefits under Tamil Nadu Pension Rules, 1978.
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3. The Government contended that Village Administrative Officers are governed by the Tamil Nadu Pension Rules, 1978, which expressly bar the counting of service as Village Assistant. However, the learned Single Judge allowed the writ petitions and directed that the entire service be reckoned vide impugned order. Aggrieved by the same, the State preferred the present writ appeals.

4. Heard Thiru M. Ajmal Khan and Thiru Veera Kathiravan, learned Additional Advocate Generals on behalf of the State and Mr.S.Visvalingam, learned counsel for the respondents/writ petitioners.

5. The narrow question that arises in these appeals is whether the service of the Village Assistant from 01.06.1995 is non-provincialised



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service and if not, whether the impugned order is in accordance with law?

6. This Court, after hearing Thiru M. Ajmal Khan and Thiru Veera Kathiravan, learned Additional Advocate Generals, noted the discrepancy in the Tamil Nadu Pension Rules, 1978, particularly with reference to the expression “*non-provincialised service*.” This Court expressed the view that once Village Assistants were appointed as per the Government Order from 01.06.1995, they were treated as full-time employees and their service could not be termed as “*non-provincialised service*.” This Court found no definition for “*non-provincialised service*” in the Tamil Nadu Pension Rules, 1978, and hence, this Court sought an explanation as to the meaning of “*non-provincialised service*” and whether Village Assistants would fall within the said category.

7. Upon instructions from the Government, Thiru. M.Ajmal Khan, learned Additional Advocate General submitted that the service rendered as Village Assistant does not constitute “*non-provincialised service*” and, therefore, the respondents are entitled to have their entire service counted for pensionary benefits. Hence, the order of the learned Single Judge was in accordance with law.



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8. Thiru Veera Kathiravan, learned Additional Advocate General, produced the Government Order in G.O.Ms.No.73 Revenue and Disaster management [Ser.8(1)] Department, dated 13.02.2025, and submitted that the Government has considered the issue. In view of the anomaly, the Government has decided to follow one of the method out of two methods of calculation whichever were more beneficial to the writ petitioner like persons subject to the result of this writ appeal and the excerpt of the G.O., is as stated below:

9. The Government have examined the matter in detail with a view to implement the common orders of the Hon'ble High Court of Madras dated 18.03.2024 in W.P.Nos. 18582, 18742 of 2020 & W.P Nos. 11055, 26256, 11512 of 2021 and orders of the Hon'ble Madurai Bench of Madras High Court dated 14.03.2024 in W.P.(MD) No. 10819 of 2022, 13537, 20850 of 2023, 963, 964 and 965 of 2024. Accordingly, the Government, after due consideration, without prejudice to the petitioners' pension who have filed the above Writ Petitions in which the orders were passed by the Hon'ble High Court as on today and at the same time without prejudice to the rules in force, have decided to fix their pension as follows subject to outcome of the Writ Appeals filed in this regard and order accordingly: -

i. The pension to an employee who held a post with pensionable service under Tamil Nadu Village Assistants Pension Rules, 1995 and promoted



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subsequently as Village Administrative Officer even after 01.04.2003 shall be calculated as given below and the pension, whichever is **higher** shall be sanctioned.

(a) The pension shall be fixed by counting 50% of service rendered in the post of Village Assistant with effect from 01.06.1995 along with regular service of Village Administrative Officer/Office Assistant.

(or)

(b) The pension shall be fixed in the post of Village Assistant under Rule 7(i) of Tamil Nadu Village Assistant Pension Rules, 1995 had they continued without any promotion till superannuation.

Illustration I

Net Qualifying Service

Village Assistant	21 years 3 months and 7 days
VAO/OA	5 years 10 months
Total	27 years 1 month and 7 days

Pensionary benefits admissible under Tamil nadu Pension Rules, 1978:

1	Date of Appointment as Village Assistant	01.06.1995
2	Promoted as Village Administrative Officer	07.09.2016
3	Date of Retirement	31.07.2022
4	50% of Village Assistant Service (from 01.06.1995 to 06.09.2016)	10 years 7 months 18 ½ days
5	Served as Village Administrative Officer	5 years and 10 months



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6	Total Qualifying Service	10-07-18 5-10- x ----- 16-05-18 -----
7	Last Pay drawn	Rs.27,800/-
8	Pension 27800 x 33 ----- 2 x 60	Rs.7,645/- Raised to minimum of Rs.7,850/-

Illustration II

Net qualifying service: 27 years 1 Month

pensionary benefits as per Tamil Nadu Village Assistant pension

Rules 1995:

1	Date of Appointment as Village Assistant	01.06.1995
2	Date of Retirement	31.07.2022
3	100% of Village Assistant Service (From 01.06.1995 to 31.07.2022)	27 years 1 month
4	Last Pay Drawn	Rs.23,200/-
5	Pension	Rs.10,440/-

The last pay drawn should be taken in the post of Village Assistants had they continued without any promotion till superannuation.

In this case, the higher pension of Rs.10,440/- shall be sanctioned to the above Writ Petitioners alone, subject to the outcome of Writ Appeals filed in the Hon'ble High Court of Madras.



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9. In view of the submission of Thiru.M.Ajmal Khan, learned Additional Advocate General, on instructions, from the Government, the service of the Village Assistants from the date of the appointment could not be termed as “*non-provincialised*” service, this Court is inclined to hold that, in all subject matters of these cases before this Court where a Village Assistant is promoted as Village Administrative Officer, the fullservice rendered as Village Assistant after 01.06.1995 as well as Village Administrative Officer shall be taken into account for computing the pensionary benefits. In view of the above finding that Village Assistant service is not termed as non provincialised service, reliance of the G.O.Ms.No.73 Revenue and Disaster management [Ser.8(1)] Department, dated 13.02.2025, subject to the result of these Writ Appeals need not be considered. Therefore, the writ Court had correctly directed the Government to reckon the writ petitioner's full regular service rendered as a Village Assistant and Village Administrative Officer as qualifying service and this Court finds no merit in these appeals and all the appeals are liable to be dismissed.

10. Accordingly, the order of the writ court does not warrant any interference, and all the writ appeals are dismissed. The respondents are



directed to disburse the pensionary benefits within a period of six weeks from the date of receipt of a copy of this order. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

[G.J.,J.] & [K.K.R.K.,J.]

03.02.2026

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Index :Yes/No
Internet :Yes/No
NCC :Yes/No
dss/sbn



To.

1. The Additional Chief Secretary to Government,
Revenue and Disaster Management Department,
Secretariat, Chennai-600 009.
2. The Principal Secretary and
Commissioner of Revenue Administration,
Ezhilagam, Chepauk,
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6. The District Collector,
Thanjavur District, Thanjavur.



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**DR.G.JAYACHANDRAN, J.
and
K.K.RAMAKRISHNAN, J.**

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