BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

W.P.(MD) No.8980 of 2026
and
W.M.P.(MD) Nos.7204 & 7207 of 2026

M.C.Sheela Evanjalin ... Petitioner

-vs-

1.The Commissioner of
Municipal Administration
Directorate of'
Municipal Administration
No.75, Santhome High Road
M.R.C.Nagar, Raja Annamalaipuram
Chennai-600 028

2.The Regional Director of
Municipal Administration
Tirunelveli Region
Tirunelveli

3.Puliangudi Municipality
rep.by its Commissioner
Puliangudi
Tenkasi District ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorarified mandamus calling for the records relating to the order Na.Ka.No.02/2026/C.1, dated 09.02.2026, passed by the third respondent and quash the same and consequently direct the third respondent to permit the petitioner to continue to work in the post of Accountant (Class-V) in Paliangudi Municipality, within a time limit to be fixed by this Court.

For Petitioner	:	Mr.A.Thirumoorthy
For Respondents	:	Mr.V.Om Prakash Government Advocate for R1 & R2 Mr.M.Raja Rajan Standing Counsel for R3

O R D E R

Heard Mr.A.Thirumoorthy, learned counsel for the petitioner, Mr.V.Om Prakash, learned Government Advocate, who takes notice for the respondents 1 & 2 and Mr.M.Raja Rajan, learned Standing Counsel, who takes notice for the third respondent.

2. This writ petition has been filed aggrieved by the proceedings bearing Na.Ka.No.02/2026/C.1, dated 09.02.2026, issued by the third respondent, whereby an internal work adjustment has been done by the third respondent within the same Municipality requiring the petitioner to perform the works of free meals, travelling allowances, provident fund, census, election work, maintenance of registers and records of town planning audit instead of holding the post of Accountant and requiring one Mr.S.Selvakumar to work as an Accountant and as Manager (in-charge)

3. According to the learned counsel for the petitioner, the impugned order is an order of transfer and the third respondent is not the competent authority to pass the impugned transfer order. He also placed reliance on Rule 222 of the Tamil Nadu Urban Local Bodies Rules, 2023. The said rule prescribes the Director of Municipal Administration as the competent authority for transfer and postings for any post in the service. In respect of the posts of Junior Assistant, Revenue Assistant, Typist and Record Clerk, the Regional Director shall be competent to effect transfer and postings within the Region.

4. As seen from Rule 219 of the Tamil Nadu Urban Local Bodies Rules, 2023, which provides for method of appointment and qualification, the post of Accountant can be filled in by transfer from among the holders of the post of Assistant. The posts of Assistant and Revenue Inspector can be filled in by promotion from among the holders of the posts of Junior Assistant, Typist and Revenue Assistant. So also the post of Revenue Inspector can also be filled in by transfer from among the holders of the post of Assistant. Thus, it is evident that the feeder categories for the posts of Assistant and Revenue Inspector are one and the same. The posts of Revenue Inspector and Assistant are inter-transferable. So also, the posts of Accountant and Assistant are also inter-transferable. The petitioner herein, who was initially appointed as Revenue Assistant, was subsequently appointed by promotion to the post of Revenue Inspector and while holding the post of Revenue Inspector at Rajapalayam Municipality, she was transferred to the post of Accountant (Grade-V) at Puliangudi Municipality through the proceedings bearing Na.Ka.No.986/2023/K.2, dated 18.10.2024, by the first respondent. While holding the post of Accountant in the third respondent Municipality, the petitioner is now required to discharge the functions of the post of Assistant through the impugned proceedings by the third respondent herein. Therefore, as contended by the petitioner, the same cannot be said to be downgrading her status, in any manner.

5. Further, from the proceedings dated 18.10.2024 issued by the first respondent, it is evident that the posts of Revenue Inspector, Assistant and Accountant are inter-transferable. As the said transfers, that were effected through the proceedings dated 18.10.2024, are from one Municipality to other, the said proceedings were issued by the Director of Municipal Administration. Whereas, in the instant case, it is only a case of work adjustment, but not a transfer.

6. As already noted above, the posts of Accountant and Assistant are inter-transferable. Once it is found that the said posts are inter-transferable, the work adjustments made by the third respondent through the impugned proceedings dated 09.02.2026 adjusting the work of Accountant and Assistant among the petitioner and one Mr.S.Selvakumar, under no circumstances can be said to be an order of transfer. The fact remains that the petitioner and the said Mr.S.Selvakumar would be working under the control and in the very same office of the third respondent. Therefore, this Court is unable to agree with the contention of the learned counsel for the petitioner that the impugned order is an order of transfer.

7. On the other hand, the impugned order would amply make it clear that the same is only an internal work adjustment made by the third respondent within the same Municipal Office. Under those circumstances, the impugned order cannot be termed as an order of transfer so as to attract Rule 222 of the Tamil Nadu Urban Local Bodies Rules, 2023. Further, no prejudice is caused to the petitioner nor the service conditions of the petitioner are affected in any manner. Therefore, this Court is of the considered view that this is not a fit case to exercise the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India.

8. Further, one Mr.S.Selvakumar is now asked to discharge the functions of the Accountant in the place of the petitioner. If at all the impugned order is to be interfered with on whatsoever ground, the same would adversely affect the said Mr.S.Selvakumar. But, the said Mr.S.Selvakumar is not made as a party respondent in this writ petition. In the said circumstances, this Court is thoroughly convinced that this is not a fit case for admission.

9. Accordingly, this writ petition is dismissed at admission stage. No costs. Consequently, connected miscellaneous petitions are closed.

06.04.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

Note to Office:
Issue order copy today.

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To:
1.The Commissioner of
Municipal Administration,
Directorate of
Municipal Administration,
No.75, Santhome High Road,
M.R.C.Nagar, Raja Annamalaipuram,
Chennai-600 028.

2.The Regional Director of
Municipal Administration,
Tirunelveli Region,
Tirunelveli.

MUMMINENI SUDHEER KUMAR, J.

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