

WP(MD). No.24663 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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RESERVED ON : 27.02.2026

DELIVERED ON : 03.07.2026

CORAM

THE HONOURABLE MR. JUSTICE B.PUGALENDHI

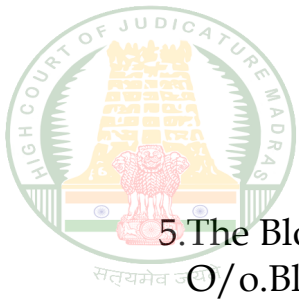
WP(MD)No.24663 of 2025
and
WMP(MD)Nos.19357, 19358, 23344 of 2025

D.Ravichandran

... 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.Director of Elementary Education,
College Road,
Chennai – 6.
- 3.The District Educational Officer (Elementary),
O/o.District Educational Office,
Trichy, Trichy District.
- 4.The District Educational Officer (Elementary),
O/o.District Educational Office,
Madurai, Madurai District.



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5.The Block Educational Officer,
O/o.Block Educational Office,
Thathaiyangarpettai Block,
Trichy District.

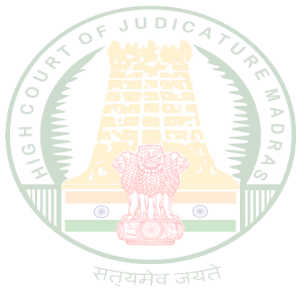
6.The Block Educational Officer,
O/o.Block Educational Office,
Kottampatti Block,
Madurai District.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India,
praying this court to issue a Writ of Certiorari to call for the records
pertaining to the Impugned Order of the fifth respondent in Na.Ka.No.
830/A1/2017 dated Nil.07.2018 and the consequential order of the sixth
respondent in Na.Ka.No.1009/A1/2024 dated 18.11.2024 and quash the
same.

For Petitioner : Mr.H.Mohammed Imran
for M/s.Ajmal Associates

For Respondents : Mr.M.Sarangan,
Additional Government Pleader



ORDER

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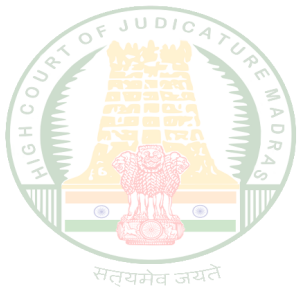
The petitioner is serving as a Secondary Grade Teacher at the Panchayat Union Middle School, Kunnarampatty, Kottampatty Block, Madurai. He was initially appointed as a Secondary Grade Teacher at the Panchayat Union Elementary School, Melakottangal, Thathaiyangarpettai Block on 01.02.1999. He was granted incentive increments for acquiring M.A. (Economics) and B.Ed. degrees with effect from 11.07.2013. However, pursuant to an audit objection that the petitioner had been wrongly granted incentive increment for acquiring the M.A. (Economics) degree, the fifth respondent, after putting the petitioner on notice, revised his pay. Thereafter, the sixth respondent, by proceedings dated 18.11.2024, directed recovery of the excess amount paid towards the incentive increment. Challenging the said communications, the present writ petition has been filed.

2.Learned Counsel appearing for the petitioner submitted that GO.Ms.No.624, Education Department, dated 13.07.1992 imposed certain conditions for grant of incentive increments to teachers acquiring higher



qualifications. According to him, those conditions were subsequently removed by GO.Ms.No.324, Education, Science and Technology Department (E2), dated 25.04.1995, which provided that Secondary Grade Teachers would be entitled to incentive increments for acquiring qualifications in relevant Higher Secondary syllabus subjects. It was contended that the said Government Order continues to hold the field and that M.A. (Economics) is undoubtedly a qualification in a relevant Higher Secondary syllabus subject. Therefore, the petitioner was rightly granted incentive increment. It was further submitted that the impugned revision of pay was based on the proceedings of the second respondent dated 24.08.2016, whereas the petitioner had been granted incentive increment as early as in the year 2013. According to the learned counsel, the subsequent proceedings cannot retrospectively deprive the petitioner of a benefit already conferred. It was also argued that the clarification issued by the second respondent cannot override G.O.Ms.No.324.

3.In support of his submissions, the learned counsel for the petitioner relied upon the following decisions:



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WEB COP (i) *Government of Tamil Nadu rep. by its Secretary v.*

G.Saraswathi [W.A.No.2747 of 2023 dated 28.03.2025]; and

(ii) *V.Gnana Christal Ida v. State of Tamil Nadu [W.A.(MD)No. 2748 of 2025 etc., batch dated 09.01.2026].*

4.Per contra, the learned Additional Government Pleader appearing for the respondents submitted that the petitioner was granted incentive increment for acquiring M.A. (Economics) contrary to the governing Government Orders and that the mistake came to light only during audit. Consequently, the petitioner's pay was revised and recovery was ordered. He submitted that GO.Ms.No.324 contemplates grant of incentive increments only for acquiring qualifications in relevant Higher Secondary syllabus subjects. Referring to the clarification issued by the second respondent in proceedings dated 24.08.2016, he submitted that incentive increments are admissible only for qualifications in subjects such as Science, Mathematics, Tamil, English and Social Science. According to him, the qualification of M.A.



(Economics) has no relevance to the duties discharged by the petitioner

as a Secondary Grade Teacher and would not advance the object underlying the scheme of incentive increments.

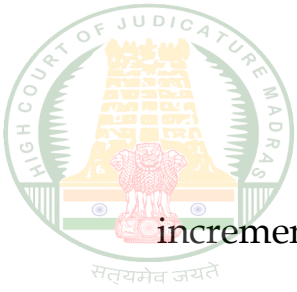
5.In support of his submissions, the learned Additional Government Pleader relied upon the following decisions of this Court:-

(i) *S.Thangathai v. Director of School Education* [W.A.(MD)No.918 of 2015 dated 17.12.2015]; and

(ii) *R.Sakthivel v. The Secretary to Government, Education Department* [W.A.(MD)No.910 of 2022 dated 24.08.2022].

6.This Court has considered the rival submissions and perused the materials available on record.

7.The petitioner is serving as a Secondary Grade Teacher. He was granted incentive increments for acquiring M.A. (Economics) and B.Ed. degrees with effect from 11.07.2013. Pursuant to an audit objection, it was found that the petitioner had been wrongly granted incentive



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increment for acquiring the M.A. (Economics) qualification. Accordingly,

the respondents revised the petitioner's pay and directed recovery of the excess amount paid towards the incentive increment. Therefore, the entitlement of the petitioner to incentive increment for acquiring the M.A. (Economics) qualification has to be examined in the light of the Government Orders governing the field.

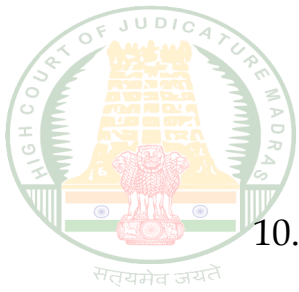
8.GO.Ms.No.324, Education, Science and Technology Department (E2), dated 25.04.1995 provides that incentive increments may be granted to Secondary Grade Teachers for acquiring qualifications in relevant Higher Secondary syllabus subjects. The petitioner contends that since Economics forms part of the Higher Secondary syllabus, he is entitled to the benefit under the said Government Order. However, the expression "relevant Higher Secondary syllabus subjects" cannot be construed in isolation. The relevance contemplated under the Government Order must necessarily be with reference to the duties discharged by the teacher concerned. If the expression is interpreted to mean that every Secondary Grade Teacher acquiring a postgraduate qualification in any



Higher Secondary syllabus subject automatically becomes entitled to an

incentive increment, it would result in grant of incentive increments even for qualifications having no nexus with the teaching functions discharged by such teachers. Such an interpretation would defeat the very object of the scheme.

9.It is also relevant to note that the Government issued GO.Ms.No. 907, Personnel and Administrative Reforms (FR.II) Department, dated 17.09.1986, wherein it was clarified that the higher qualification should relate to the area of specialisation in the subject normally taught by the employee and not merely to any higher qualification. Further, by proceedings dated 24.08.2016, the second respondent clarified that incentive increments would be admissible only for acquiring qualifications in subjects such as Science, Mathematics, Tamil, English and Social Science. Therefore, GO.Ms.No.324 cannot be read in isolation and has to be understood in the light of GO.Ms.No.907 and the clarification issued by the second respondent.



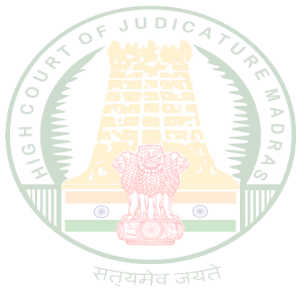
10. It is relevant to note that the concept of incentive increment did not originate as a service benefit attached to every higher qualification acquired by a Government servant. Rather, it emerged as a policy measure intended to encourage Government servants to acquire specialised knowledge and qualifications that would enhance their efficiency in public service. In the case of teachers, the Government recognised that acquisition of higher qualifications would improve the quality of classroom instruction and ultimately strengthen the education system. It is for this reason that the Government introduced the scheme of incentive increments to teachers through GO.Ms.No.42, Education Department, dated 10.01.1969.

11. An incentive, by its very nature, is a reward extended by the employer to encourage excellence, improve efficiency, or promote the acquisition of knowledge and skills that advance the interests of public administration. The Cambridge English Dictionary defines the expression "incentive" as "*something that encourages a person to do something by offering them a reward.*" The definition itself indicates that an



incentive is intended to encourage a desired course of action by rewarding it. Therefore, the grant of an incentive increment cannot be treated as an automatic entitlement merely because a Government servant has acquired a higher educational qualification.

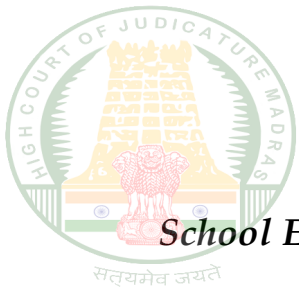
12. Black's Law Dictionary (2nd Edition) defines "incentive compensation" as "*payments in excess of agreed wages; a bonus and profit sharing as an incentive for good performance.*" Though the definition arises in the context of employment law, it reinforces the principle that an incentive is linked to the benefit expected by the employer and not merely to the possession of an additional qualification. In the case of teachers, the knowledge and skills acquired through the higher qualification must have a direct bearing on the teaching duties discharged by them and should ultimately enure to the benefit of the students. Mere acquisition of an additional qualification, without any corresponding educational benefit to the students or the institution, cannot, by itself, confer a right to claim an incentive increment.



WEB COP 13. Applying the above principles to the facts of the present case,

this Court finds that the petitioner is serving as a Secondary Grade Teacher teaching students at the elementary and middle school level. Though Economics is one of the subjects in the Higher Secondary syllabus, that by itself does not entitle the petitioner to claim incentive increment. The qualification of M.A. (Economics) has no direct or reasonable nexus with the duties ordinarily discharged by the petitioner as a Secondary Grade Teacher. The petitioner has not established that the additional knowledge acquired by him through the said qualification would benefit the students taught by him or fulfil the object for which the scheme of incentive increments was introduced. Therefore, this Court holds that the petitioner is not entitled to incentive increment for acquiring the M.A. (Economics) qualification under GO.Ms.No.324, Education, Science and Technology Department (E2), dated 25.04.1995.

14. The above conclusion also stands fortified by the decisions of this Court. A Division Bench of this Court in *S.Thangathai v. Director of*



School Education [W.A.(MD)No.918 of 2015 dated 17.12.2015] explained

the object of granting incentive increments to teachers in the following words:

"6. It is quite unfortunate that the object of grant of advance incentive increment to Teachers, is many times lost sight of. The object is to encourage Teachers to pursue higher education, so that the higher education that they pursue enures to the benefit of the students. In this case, the appellant is a Physical Education Teacher. We do not know how the acquisition of a Under Graduate Degree in History and Post Graduate Degree in History would have enured to the benefit of the students, especially from a Physical Education Teacher."

The Division Bench thus emphasised that the object of the scheme is not merely to reward acquisition of higher qualifications, but to ensure that the higher qualification acquired by the teacher ultimately enures to the benefit of the students.

15. Similarly, another Division Bench of this Court in ***R.Sakthivel v. The Secretary to Government, Education Department and Others*** [W.A.(MD)No.910 of 2022 dated 24.08.2022] held that the object of granting



incentive increments is to encourage teachers to acquire qualifications

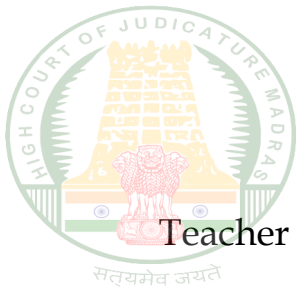
that would be beneficial to the students. The relevant observations read

as follows:

"13. The appellant submitted that the object of granting incentive increment is to lift the morale of the teachers. But the Government states that the object of granting incentive increment is to encourage the Teachers to qualify themselves, so that their qualification would be beneficial to the students. In the present case the petitioner was working as Secondary Grade Teacher taking class for students from 1 to 5 standards and the qualification of M.Sc. Physics would not be beneficial to the students studying in the standards 1 to 5. Therefore, the Government is right in denying the incentive increment for higher qualifications when the higher qualification is not beneficial for the students studying in the standards 1 to 5."

The principle laid down by the Division Bench squarely applies to the facts of the present case.

16. This Court has also taken a similar view in *Arul Rani v. State of Tamil Nadu* [W.P.(MD)No.15098 of 2020 dated 16.03.2023], wherein recovery of the incentive increment granted to a Secondary Grade



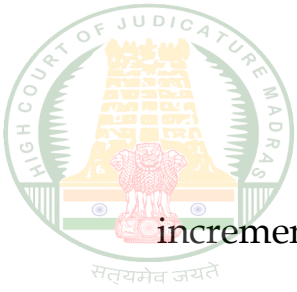
Teacher for acquiring M.A. and M.Phil. qualifications was upheld. This

Court observed as follows:

"15. ... An incentive must be a reward to encourage a worker, who is performing better than the others. It must be depending upon the performance and not on possession of any degree alone."

The above observation succinctly brings out the true nature of an incentive increment and fully supports the view taken by this Court in the present case.

17. Therefore, it must be understood that an incentive increment must always remain linked to the object for which it was introduced. Thus, the continuance of such an incentive must necessarily be supported by a corresponding justification. It is also relevant to note that the Government has, by GO.Ms.No.37, Personnel and Administrative Reforms (FR-IV) Department, dated 10.03.2020, taken a policy decision to abolish the scheme of recurring advance and incentive increments for acquiring higher educational qualifications. However, many Teachers continue to receive incentive increments granted under the earlier policy. It must be borne in mind that the amount paid towards such incentive



increments is taxpayer's money. Such expenditure can be justified only

so long as it continues to advance the object for which the incentive was introduced. Therefore, the Government is directed to devise an appropriate mechanism to periodically assess whether those Teachers, who continue to receive incentive increments, are effectively utilising the additional knowledge and skills acquired by them in the discharge of their teaching duties so as to benefit the students. Based on such assessment, the Government shall take an appropriate decision, in accordance with law, as to whether the benefit of incentive increments should continue to be extended to those teachers who are already receiving the same under the earlier policy.

18. In view of the object underlying the scheme of incentive increments, the Government Orders governing the field and the principles laid down in the above decisions, this Court finds no infirmity in the action of the respondents in revising the petitioner's pay and directing recovery of the excess incentive increment paid to him. Accordingly, the writ petition stands dismissed with the above direction.



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Consequently, the connected miscellaneous petitions are closed. There

shall be no order as to costs.

For compliance as to the Government's mechanism to assess the beneficiaries, list this writ petition on 09.12.2026.

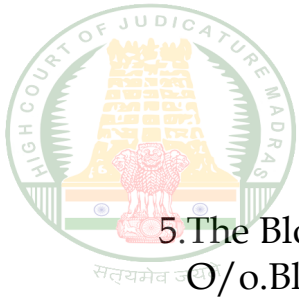
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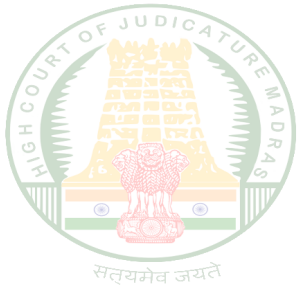
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