

Supreme Court of India

R.S.E.B.Accountants ... vs Rajasthan State Electricity ... on 4 February, 1997

Author: S Agrawal

Bench: S.C.Agrawal, G.B. Pattanaik

PETITIONER:

R.S.E.B.ACCOUNTANTS ASSOCIATION, JAIPUR

Vs.

RESPONDENT:

RAJASTHAN STATE ELECTRICITY BOARD & ANR.

DATE OF JUDGMENT: 04/02/1997

BENCH:

S.C.AGRAWAL, G.B. PATTANAİK

ACT:

HEADNOTE:

JUDGMENT:

J U D G E M E N T S.C AGRAWAL, J.

The question that falls for consideration in this appeal is whether Entry 19 of the Schedule to the Rajasthan State Electricity Board Officers [Recruitment, Promotion & Seniority] Regulations, 1974(hereinafter referred to as 'The 1974 Regulations') is violative of the provisions of the Articles 14 and 16 of the Constitution, The said entry relates to promotion to the post of Asst. Accounts Officer/Asst. Audit officer/Asst.Revenue Officer in the Rajasthan State Electricity Board (hereinafter to as 'the Board'). It prescribes that 75% of the vacancies shall be filled by promotion on merit basis from Accountants with at least 7 years service as Accountant and 25% of the vacancies shall be filled by promotion on merit basis out of the Accountants possessing an Intermediate of Cost & Works from the Institute of Cost & Works Accountants, Calcutta with five years experience as Accountant in the Board or a graduate holding diploma in Cost & Works from a university established by law in India with five years as Accountant in the Board.

The 1974 Regulations came into force on October 30,1974. Prior to the making of the 1974 Regulations, appointment on the post of Asst. Accounts officer was regulated by the Rajasthan Subordinate Accounts Service Rules, 1963 which had been made applicable to the Board. Under the said Rules Accountants with five years experience as Accountants were eligible for promotion to the

post of Asst. Accounts officer. The next post higher to the post of Assistant Accounts officer is that of Accounts officer and under Entry 16 of the schedule to the 1974 Regulations, appointment to the said post is by direct recruitment as well as by promotion from amongst Assistant Accounts officers.

Appointment to the post of Accountant is governed by the RSEB Ministerial Staff Regulations, 1962 (hereinafter referred ratio, through (i) departmental competitive examination, (ii) promotion of Junior Accountants and Upper Division Clerks and above, and (iii) direct recruitment [Regulation 6(1)(xii)]. Rajasthan Rajya Vidyut karmachari Federation, a registered body of the staff employed with the Board filed a Writ Petition [D.B.Writ Petition No.5720 of 1990] where Entry 19 the Schedule to the 1974 Regulations was assailed on the ground that it is violative of Articles 14 and 16 of the Constitution. The said Writ Petition was dismissed by a Division Bench of the High Court by judgment dated January 3,1991. Thereafter another Writ Petition [D.B. Civil Writ Petition No.338/91] was filed by the RSEB Accountants Association, appellant herein. The said Writ Petition came up for consideration before another Division Bench of the High Court and the learned judges were not in agreement with the view taken earlier in the case of Rajasthan Rajya Vidyut Karmachari Federation [supra] as regards the validity of Entry 19 of the Schedule to the 1974 Regulations and by order dated February 21, 1991, the following question was referred for consideration by a Full Bench:

" Whether in the schedule to the Rajasthan State Electricity Board officers (Recruitment, Promotion and Seniority) Regulations, 1974 under Entry No. 19 providing quota of 25% for promotion of Accountants holding the qualification of Intermediate with ICWA or Graduate with DCWA is valid and is not violative of Art. 14 and 16 of the Constitution?"

By judgment dated June 30,1995, the Full Bench answered the said question in the affirmative and held that Entry No. 19 of the 1974 Regulations is not violative of Articles 14 and 16 of the constitution. The matter was thereafter again placed before a Division Bench of the High Court and in view of the judgment of the Full Bench, the writ Petition filed by the appellant was dismissed by order dated August 3, 1995. Hence this appeal.

Dr. A.M.Singhvi, the learned senior counsel appearing for the Board, has raised an objection that the Writ Petition filed by the appellant was not maintainable and it was barred by the principle of res judicata. The submission is that members of the appellant Association were also members of the Rajasthan Rajya Vidyut Karmachari Federation which had filed D.B. Writ Petition No. 5720/90 and that the order dated January 3, 1991 on the said Writ Petition operates res judicata and a fresh Writ Petition raising the same question regarding the validity of Entry 19 of the Schedule to the 1974 Regulations could not be filed. On behalf of the appellant, it is , however, stated that the appellant is a separate Association and that none of the members of the appellant was a member of the Rajasthan Rajya Vidyut Karmachari Federation which had filed the earlier Writ Petition and the members of the appellant are not bound by the earlier judgment and ar not precluded from agitating the question as to the validity of Entry 19 of the Schedule to the 1974 Regulations. Since there is a dispute on facts as to whether any of the members of the appellant Association was member of the Rajasthan Rajya Vidyut Karmachari Federation , we do not propose to go into the objection

regarding the maintainability of the Writ Petition filed by the appellant and will deal with the matter on merits.

Entry 19 of the Schedule to the 1974 Regulations provides as follows;

----- S.No Category Method of Qualification
recruitment with % age

19. Asst.Accounts 100% by 1. 75% by promotion Officer/Asst. selection on merit basis Audit Officer/Asst. from the Accountant Revenue Officer at least 7 years service as Accountant in Rajasthan State Board.

2. 25% by promotion on merit basis out of Accountants possessing qualification/ experience as given below:

(a) An Intermediate of Cost & Works, Calcutta with 5 years experience as Accountant in RSEB.

OR A Graduate holding diploma in Cost & Works from a University established by law in India with 5 years experience as Accountant in RSEB.

NOTE: In the event of non availability, the vacancies may be filled in by the Accountants under No. (1) and (2) above and vice-

versa.

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Shri Rajinder Sachher, the learned senior counsel appearing for the appellant, has urged that in Column(4) of Entry 19 of the Schedule to the 1974 Regulations a distinction has been made between Accountants on the basis of the qualifications possessed by them inasmuch as an Accountant who is an Intermediate of Cost & Works from the Institute of Cost & Works , Calcutta or is a Graduate holding diploma in Cost & Works from a University established by law in India is eligible for promotion as Asst. Accounts Officer/Asst. Audit Officer/Asst. Revenue Officer in the Board if he has five years experience as Accountant in the Board while Accountants who do not possess these qualification become eligible for promotion only after seven years service as Accountant in the Board. It has also been submitted that reservation of 25% of vacancies for Accountants possessing the qualifications referred to above results in hostile discrimination against Accountants who do not possess those qualifications. In this context, the learned counsel has pointed out that all the Accountants in the Board, irrespective of their qualifications, are discharging the same functions and are similarly situate and that Entry 19 of the schedule to the 1974 Regulations in so far as it makes a distinction in the matter of eligibility on the basis of qualification and prescribing a quota of 25% posts for Accountants possessing the prescribed qualifications is violative of the right to

equality guaranteed under Articles 14 and 16 of the constitution. The learned counsel has placed reliance on the decisions of this Court in Mohammad Shujat Ali & Ors. etc vs Union of India & Ors. etc. 1975 (1) SCR 449 ; Punjab State Electricity Board Patiala & Anr. vs. Ravinder Kumar Sharma & Ors., 1986(4) SCC 617, and N, Abdul Basheer & Ors. etc . vs K.K.Karunakaran & Ors.,1989 (3) SCR 201.

On behalf of the Board, it has been submitted by Dr. Singhvi that for the purpose of promotion it is permissible to make a classification on the basis of qualifications and that the provisions contained in Entry 19 of the Schedule to the 1974 Regulations prescribing lesser experience of five years service as Accountant in respect of Accountants possessing higher qualifications and higher experience of seven years service for the purpose of eligibility for promotion in respect of Accountants who do not possess such qualifications and prescribing a quota of 25% for Accountants possessing those qualifications do not offend the 'right to equality' guaranteed under Articles 14 and 16 of the Constitution. Reliance has been placed on the decisions of this court in State of Jammu & Kashmir vs. Triloki Nath Khosa & Ors., 1974 (1) SCR 771; Roop Chand Adlakha & Ors. vs Delhi Development Authority & Ors., 1988 Supp.(3) SCR 253; Shamkant Narayan Deshpande vs. Maharashtra Industrial Development Corporation & Anr., 1993 Supp. (2) SCC 194; P. Murugesan & Ors. vs. State of Tamil Nadu & Ors. 1993 (2) SCC 340; Nageshwar Prasad & Ors. Vs. Union of India & ors., 1995 Supp. (4) SCC 718, and T.R.Kothandaraman & Ors.vs. Tamil Nadu Water Supply & Drainage Board & Ors., 1994 (6) SCC 282.

As per the decisions of this Court the position is well settled that educational qualifications can be made the basis for classification of employees in State service in the matter of pay scale to employees possessing higher qualifications have been upheld as valid by this Court. [See; State of Mysore & Anr. vs. P. Narasing Rao, 1968 (1) SCR 407 , and V.Markendeya & Ors. vs State of Andhra Pradesh & Ors. 1989 (3) SCC 191). Similarly in the matter of promotion classification on the basis of educational qualifications so as to deny eligibility for promotion to a higher post to an employee possessing lesser qualification or require longer experience for those possessing lesser qualifications has been upheld as valid by this Court.

In Triloki Nath Khosa [supra], this Court has upheld the provisions of the Jammu & Kashmir Engineering (Gazetted) Service Recruitment Rules, 1970 Whereby eligibility for promotion to the post of Executive Engineers was confined to Assistant Engineers who possessed a degree in Engineering and Assistant Engineers, who were diploma holders, were ineligible for such promotion. The said provision was upheld on the ground that it was made with a view to achieving administrative efficiency in the engineering service. On behalf of the diplomaholder Assistant Engineers it was urged that degreeholders (direct recruits) and diplomaholders (promotees), having been appointed as Assistant Engineers on equal terms they constitute an integrated class and for purposes of promotion they cannot be classified on the basis of educational qualifications. Rajecting the said contention it was held that though persons appointed directly and by promotion were integrated into a common class of Assistant Engineers, they could, for purposes of promotion to the cadre of Executive Engineers, be classified on the basis of educational qualifications.

In Roop Chand Adlakha [supra] under the relevant rules Junior Engineers were eligible for promotion to the post of Assistant Engineers. Amongst Junior Engineers there were graduates in Engineering as well as diplomaholders. 50% of the posts of Assistant Engineers were required to be filled by promotion and 50% by direct recruitment. Out of the 50% posts required to be filled by promotion, half (25%) were to be filled from amongst degreeholder Junior Engineers having three years service experience and the other half from amongst diplomaholder Junior Engineers having eight years service experience. Similarly for promotion to the post of Executive Engineer a degreeholder Assistant Engineer was eligible for promotion after eight years service experience as Assistant Engineer while a diplomaholder Assistant Engineer was so eligible after 10 years service as Assistant Engineer. Upholding the validity of the said provisions this Court has held;

"The inherent distinction between a person with a Degree and one who is merely Diploma Holder is much too obvious. in the context such as the present one, is whether the differences have reasonable relation to the nature of the office to which the promotion is contemplated. The idea of equality in the matter of promotion can be predicated only when the candidates for promotion are drawn from the same source. If the differences in the qualification has a reasonable relation to the nature of duties and responsibilities, that go with and are attendant upon the promotional post, the more advantageous treatment of those who possess higher technical qualifications can be legitimised on the doctrine of classification. There may, conceivably, be cases where the differences in the educational qualifications may not be sufficient to give any preferential treatment to one class of candidates as against another . Whether the classification is reasonable or not must, therefore, necessarily depend upon facts of each case and the circumstances obtaining at the relevant time.

When the state makes a classification between two sources, unless the vice of the classification is writ large on the face of it, the person assailing the classification must show that it is unreasonable and violative of Articles 14."

[p.263] It was further observed;

"If Diploma-Holders- of course on the justification of the job - requirements and in the interest of maintaining a certain quality of technical expertise in the cadre-

could validly be excluded from the eligibility for promotion to the higher cadre, it does not necessarily follow an inevitable corollary that the choice of the recruitment policy is limited only to two choices, namely, either to consider them " eligible" or "not eligible". State., consistent with the requirements of the promotional posts and in the interest of the efficiency of the service, is not precluded from conferring eligibility on Diploma-Holders conditioning it by other requirements which may, as here, include certain quantum of service experience. In the present case, eligibility determination was made by a cumulative criterion of a certain educational qualification plus a particular quantum of service experience. It cannot, in our

opinion, be said, as postulated by the High Court, that the choice of the State was either to recognise Diploma-Holders as "eligible" for promotion or wholly exclude them as "not-eligible". If the educational qualification by itself was recognised as conferring eligibility for promotion, then, the super- imposition of further conditions such as a particular period of service, selectively, on the Diploma Holders alone to their disadvantage might become discriminatory. This does not prevent the state from formulating a policy which prescribes as an essential part to the conditions for the very eligibility that the candidate must have a particular qualification plus a stipulated quantum of service experience."

[pp.268-269] In Shamkant Narayan Deshpande [supra] promotion of Executive Engineers to the post of Superintending Engineer was on the basis of a quota whereunder 75% posts were reserved for degreeholders and 25% posts for diplomaholders. It was contended that no classification could be made among Executive Engineers on the basis of their educational qualifications for the purpose of promotion to the post of Superintending engineer since they belong to the same cadre of Executive Engineers and do the same work and a common seniority list was being maintained. The said contention was, however, rejected on the basis of the decision in Triloki Nath Khosa [supra].

P. Murugesan vs. state of Tamil Nadu [supra] related to promotion to the post of Assistant Executive Engineer. Diplomaholders [Junior Engineers] as well as degreeholders [Assistant Engineers] were eligible for such promotion. For diplomaholders to become eligible for promotion 10 years service was required and for degree-holders the period of service required was five years. The promotion was to be made in the ratio 3:1 for degree holders and diploma holders. The said provisions were upheld. It was contended that since a longer qualifying period of service was prescribed for diploma holders they had been equated with degreeholders and thereafter no distinction could be made between them by prescribing the quota amongst the two categories for the purpose of promotion. Rejecting the said contention it was observed that if the distinction in the matter of longer qualifying period of service is not discrimination it was difficult to see how and why another distinction in the matter of quota rule was discriminatory. It was stated:

"Suppose, if these two requirements(i.e., longer qualifying service and quota rule) had been introduced at the same time, there could have been no room for the present argument. The rule would have been good. how does it become bad, if they are introduced at different times? Both relate to their eligibility and chances of promotion."

[p.354] In Nageshwar Prasad vs Union of India [supra] There was a quota of 50:50 for promotion to the post of Assistant Engineer and different periods of service experience were prescribed for diploma holders and degree holders. The central Administrative Tribunal, while upholding the difference in the experience criteria, had struck down the quota rule whereunder promotion of diplomaholders was limited to 50%. The said decision of the Tribunal was reversed by this Court on the view that the decision was clearly inconsistent with the ratio of the decisions of this Court in Roop Chand Adlakha [supra] and P.Murugesan vs. State of Tamil Nadu [supra]. It was observed:

"The prescription of the quota rule is obviously to ensure that in the immediate promotion cadre there is a fair mix of both degree-holders and diploma-holders because the vertical movement from that stage and upwards in the hierarchy is restricted to degree-holders and if they are not available in sufficient number in the feeding channel the said channel would be virtually dry and sufficient number of degree-holders would not be available for promotion to the next higher cadre. The efficacy of diploma-holders has been recognised up to a particular stage in the hierarchy and thereafter it is realised that for manning higher posts a degree in Engineering is a must. We, therefore, do not see how prescription of the 50 per cent quota is in any manner arbitrary."

[p. 721] In *T.R. Kothandaraman vs. Tamil Nadu Water Supply & Drainage Board* [supra], this Court has upheld the proviso to Regulation 19(2)(b) of the Tamil Nadu Water Supply and Drainage Board Service Regulations, 1972 which permitted diploma-holder Assistant Engineers to become eligible for the promotion to the post of Executive Engineer only if they were to have exceptional merit in work and otherwise the diploma-holder was not eligible for such promotion. The said provision was upheld as valid in view of the law laid down in *Triloki Nath Khosa* [supra]. In the said case the Court has also upheld the provisions of Rule 2(b) of Special Rules for Tamil Nadu Agricultural Engineering Service which prescribed the ratio of 3:2 for degree holder Assistant Engineers and diploma holder Assistant Engineers for promotion to the post of Executive Engineer. It was held that higher educational qualification has relevance insofar as the holding of the higher promotional post is concerned in view of the nature of the functions and duties attached to that post and that the classification and nexus with the object to be achieved. It was observed that the reference given to the degree holders would give fillip to the desire to receive higher education.

Reference may now be made to the decisions on which reliance has been placed by *Shri Sachher*. In *Shujat Ali* [supra] in the matter of promotion of Supervisors as Assistant Engineers preferential treatment was given to graduate Supervisors over non-graduate Supervisors. Initially two out of every three vacancies, (and after the amendment, three out of every three vacancies) in post of Assistant Engineer were reserved for promotion of graduate Supervisors. The said preferential treatment of graduate Supervisors was assailed on the ground that it was unreasonable and violative of Article 14 and 16 of the Constitution. The said provision was upheld by this Court for the reason that the differentiation between the graduate and non-graduate Supervisors had always been there in the Engineering Service in the erstwhile Hyderabad State as well as in Andhara Pradesh State and that graduate Supervisors had always treated as a distinct and separate class from non-graduate Supervisors and that they had never been integrated into one class. The Court has, however, dealt with the question whether such a preferential treatment on the basis of educational qualification would be in consonance with the 'right to equally' guaranteed under Article 14 and 16 of the Constitution. It has been observed as forming a educational qualification, but it cannot be laid down as an invariable rule that whenever any classification is made on the basis of variant educational qualifications, such classification must be held to be valid irrespective of the nature and purpose of the classification or the quality and extent of the difference in the educational qualifications and that the test of reasonable classification has to be applied in such case on its peculiar facts and circumstances. Referring to the decision in *Triloki Nath Khosa* [supra], it was said :

"It may be perfectly legitimate for the administration to say that having regard to the nature of the functions and duties attached to the post, for the purpose of achieving efficiency in public service, only degree holders in engineering shall be eligible for promotion and not diploma or certificate holdersBut where graduates and non-graduates are both regarded as fit and, therefore, eligible for promotion, it is difficult to see how, consistently with the claim for equal opportunity, any differentiation can be made between them by laying down a quota of promotion for each and giving preferential treatment to graduates over non-graduates in the matter of fixation of such quota. The result of fixation of quota of promotion for each of the two categories of Supervisors would be that when a vacancy arises in the post of Assistant Engineer, which according to the quota is reserved for graduate Supervisors, a non- graduate Supervisor cannot be promoted to that vacancy, even if he is senior to all other graduate Supervisors and more suitable than they. His opportunity for promotion would be limited only Supervisors. That would clearly amount to denial of equal opportunity to him."

[p.480] Shri Sachher has placed strong reliance on the abovequoted observations in Mohammad Shujat Ali [supra]. These observations have, however, to be read in the context of the facts of that case where graduate as well as non- graduate Supervisors were both equally eligible for promotion to the post of Assistant Engineer. This is evident from the question which was posed by the Court in the following words :

"I am senior to the graduate Supervisor who is intended to be promoted. I am more suitable than he is. It is no doubt true that I am a non-graduate, but my not being a graduate has not been branded as a disqualification. I am regarded fit for promotion and, like the graduate Supervisor, I am equally eligible for being promoted. My technical equipment supplemented by experience is considered adequate for discharging the functions of Assistant Engineer. Then why am I being denied the opportunity for promotion and the graduate Supervisor is preferred ?"

[emphasis supplied] [p.480] While saying that "there can be no satisfactory answer to this question" the Court has proceeded to hold:

"It is of the essence of equal opportunity for such persons with humble and depressing backgrounds that they should have opportunity, through experience or self-study, to level up with their more fortunate colleagues who, by reason of favourable circumstances, could obtain the benefits of higher education, and if they prove themselves fit and more suitable than others, why should they be denied an opportunity to be promoted in a vacancy on the ground that vacancy belongs to Supervisors possessing higher educational qualifications."[p.480] The decision in Mohammad Shujat Ali [supra] thus gives recognition to the principle that difference in educational qualifications can be made up by longer experience. This principle was given effect to in the various provisions which came up for consideration before this Court in the cases referred to earlier wherein longer experience was prescribed for

employees possessing lesser qualification for the purpose of promotion to higher post and such provisions were upheld as valid.

In Roop Chand Adlakha [supra] this Court has taken note of the observation in Mohammad Shujat Ali [supra] on which the reliance has been placed by Shri Sachher and has observed :

"Shujat Ali's case itself recognised the permissibility and validity of such classification if the nature of the functions and duties attached to the promotional- post are such as to justify the clarification in the interest of efficiency in public service; but, where both graduates and non- graduates were regarded as equally fit and eligible for promotion, the denial of promotion to a person otherwise eligible and due for promotion on the basis of a quota was not justified,In Shujat Ali's case the infirmity of the differential treatment stemmed from the fundamental basis that, at that point, both Graduates and Diploma- holders were equally but the Rule operated to deny promotion to a Diploma-holder on the basis of a quota. The observations in that case pertained to a stage which arose after the equality of eligibility for promotion between the two classes of persons had been recognised."

[pp.265-266] Again in P. Murugesan vs. State of Tamil Nadu [supra] this Court has taken note of the observations in Mohammad Shujat Ali [supra] and has observed that the said observations cannot be read in isolation nor can they be read as running counter to the ratio of Triloki Nath Khosa [supra].

In Punjab State Electricity Board, Patiala & Anr. Vs. Ravinder Kumar Sharma [supra] [decided by a Two-Judge Bench] diploma-holder linemen as well as non-diploma-holder linemen were both eligible for promotion to the post of Line Superintendent and a quota of 33% was fixed for diploma-holder linemen and 33% was fixed for non-diploma-holder linemen. In respect of diploma-holder linemen it was prescribed that they should have worked as linemen for three years continuously and immediately before promotion while non-diploma-holder linemen who had passed 1.1/2 years course in the Electrical Trades of Electrician/Lineman/Wireman from recognised Industrial Training Institutes were required to have worked for four years as lineman continuously and immediately before promotion. The Validity of the fixation of quota in the matter of promotion of diplomaholder and non-diploma-holder linemen to the post of Line Superintendent was held to be violative of the equality clause contained in Articles 14 and 16 of the Constitution on ground that Linemen, either diploma-holders or non-diploma-holders, were performing the same kind of work and duties and they belong to the same cadre having a common/joint seniority list for promotion to the post of Line Superintendent and reliance was placed on the observations in Mohammad Shujat Ali [supra] on which reliance has been placed by Shri Sachher. No reference was made to Triloki Nath Khosa [supra]. In P. Murugesan vs. State of Tamil Nadu [supra]. [decided by a Three-Judge Bench] while referring to the said decision in Ravinder kumar Sharma [supra]. It has been observed:

"It is evident that non-

consideration of T.N.Khosa and other decisions relevant under the subject has led to the laying down of a proposition which seems to run counter to T.N.Khosa. With great respect to the learned judges who decided that case, we are unable to accept the broad proposition flowing from the case."

[p.353] In N. Abdul Basheer vs. K.K.Karunakaran [supra] graduate as well as non-graduate Excise Preventive officers were eligible for promotion to the post of Second Grade Excise Inspectors. Earlier such promotions to the post of Second Grade Excise Inspectors. Earlier such promotions were to be made in the ratio of 3:1 between graduates and non-graduates which ratio was subsequently reversed to 1:3. The fixation of the said ratio in the matter of promotion of graduates and non-graduate Excise Preventive officers was held by this Court to be violative of the provisions of Articles 14 and 16 of the Constitution. Taking note of the history of evolution of the Kerala Excise and Prohibition Subordinate Service it was observed that a consistent or coherent policy in favour of graduates was absent and that originally more emphasis was laid on the induction of graduates and the ratio of graduate and non- graduates were inducted in the Service, The Court rejected the contention that the ratio of 3:1 but subsequently the ratio was changed inversely to 1:3 and more non-graduates were inducted in the Service. The Court rejected the contention that the ratio of 3:1 between graduates and non- graduation is recognition of merit and that more merit in the post of Excise Inspectors would be conducive to better administrative efficiency on the view that the conditions of employment and the incident of service recognise no distinction between graduate and non-graduate officers and that for all material purposes they are effectively treated as equivalent. The said decision has, therefore to be considered in the light of its facts, It falls within the principle laid down in Mohammad Shujat Ali [supra] since graduates and non-graduates were both equally eligible for promotion to the higher post.

The decision in Mohammad Shujat Ali [supra] and the subsequent decisions in Ravinder Kumar sharma [supra] and Abdul Basheer [supra] do not, therefore, detract from the law laid down in Triloki Nath Khosa [supra], Roop Chand Adlakha [supra], P. Murugesan vs. State of Tamil Nadu [supra], Shamkant Narayan Deshpande [supra], Nageshwar Prasad [supra] and T.R. Kothandaraman [supra], where in provisions prescribing higher experience on the basis of difference in educational qualifications for eligibility for promotion and prescribing a quota based on qualifications in the matter of promotion to higher post have been upheld.

Entry 19 of the Schedule to the 1974 Regulations in so far as it prescribes longer service of seven years for Accountants who do not possess the additional qualifications of an Intermediate of Cost & Works from the Institute of Cost & Works Accountants of India or a Graduate holding a diploma in Cost & Works from a University established by law in India is in consonance with the decision in Roop Chand Adlakha [supra], and the said entry in so far as it prescribes a quota of 25% of vacancies in the higher posts of Asst. Accounts Officers/Asst. Audit Officer/Asst. Revenue Officers for the purpose of promotion is in consonance with the decisions in Shamkant narayan Deshpande [supra], P.Murugesan, Nageshwar Prasad [supra] and T.R. Kothandaraman [supra].

It has, however, been submitted that the said classification of the Accountants on the basis of qualification of the Accountants on the basis of qualifications has no nexus with the object sought to be achieved by the Regulations which is to secure efficiency in the Service. It has been pointed out

that as per the qualification prescribed for appointment on the higher post of Accounts Officer under Entry 16 of the Schedule to the 1974 Regulations it is not necessary that a person should possess a Diploma in Cost & Works or should be a Cost & Works Accountant of the Institute of cost & Works Accountants of India and that a person having Master's degree in Arts or Science or Commerce from a University established by law in India with at least 55% marks in the degree as well as Master Degree examination is eligible for appointment as Accountants Officers by the Direct recruitment. On behalf of the Board it has however, been pointed out that in the Board there are sub-divisional Accountant/Internal Auditor/Accountant and that though all the three categories of Accountants are in a common cadre but the Board is having water Light compartment meaning thereby an accountant working in Revenue Section continue to work in Revenue Section and an Accountant posted in Audit Section will continue there and that when they are assigned similar type of duties which they can discharge but a person who is holding ICWA or DCWA qualifications can be assigned any of the duties, whether it relates to Audit Section or budget preparation or account compilation and that the Services of an Assistant Accounts Officer possessing higher qualifications can be better utilised in various projects taken up by the Board from time to time. It has also been pointed out that till July 31, 1972, 25% Accountants in the Board were appointed from amongst persons having ICWA or DCWA qualification and that since October 30, 1974 in the matter of direct recruitment on the post of Accountant weightage is given to persons possessing the qualification of DCWA. It has also been submitted that on April 22, 1966 the Board decided that to give filip to all Working personnel in the Board to study and equip themselves and persons qualifying the Intermediate examination of the Institute of Cost & Works Accountants of India may be offered the post of Assistant Accounts Officer and those qualifying the final examination that of Accounts Officer in the Board's services and that the personnel of all levels may be freely allowed and encouraged to study for and appear in these examinations. With regard to the fixation of 25% quota for Accountants possessing the additional qualifications referred to above it has been submitted that one of the Unions Known as Prantiya Vidyut Majdoor Federation had Submitted a charter of demand as far back as on February 1, 1971 where in one of the demands was that 25% posts of the Assistant Accounts officer be filled from the departmental graduates with Cost And Works Diploma.

As regards qualifications prescribed for appointment on the post of Accounts Officer/Audit Officer /Revenue Officer in Entry 16 of the Schedule to the 1974 Regulations we find that in the matter of direct recruitment against 50% of the post persons who were eligible for promotion are Chartered Accountants (Member of the Institute of Chartered Accountants of India); or Cost & Works Accountants of the Institute of Cost & Works Accountants of India; or holders of Cost & Works Diploma of any recognised University in India with with five years experience in responsible position in Accounts Department of Public or Private Undertaking preferable Electricity Undertakings; or Constitution. The contention urged by Shri Sachher is accordingly rejected.

It was contended by Shri Sachher that the facility for obtaining the ICWA/DCWA qualifications can be availed only by these Accountants who are posted at Jaipur or Jodhpur and the Same cannot be availed by Accountant posted in outlying places. There is no merit in this contention because, as pointed out on behalf of the Board, the Institute of Cost & Works Accountants of India imparts postal and oral courses and that in Rajasthan, Oral courses are available at Jaipur, Kota, Udaipur and Jodhpur and that on the same guidelines and almost the same syllabus the various Universities

in Rajasthan are conducting the DCWA course at jaipur, Ajmer, Jodhpur, Bikaner, Laxmangarh and Ganganagar.

The appeal, therefore, fails and it is accordingly dismissed. But in the Circumstances there is no order as to costs.