

**Central Administrative Tribunal  
Principal Bench  
New Delhi**

**OA No.619/2020  
MA No.803/2020**

This the 3<sup>rd</sup> day of March, 2020

**Hon'ble Mr. Justice L. Narasimha Reddy, Chairman**

**Hon'ble Mr. A. K. Bishnoi, Member (A)**



1. Sudhanshu Shekhar Singh, Sr. Acctt.,  
S/o Rajendra Singh, Age 38 years,  
R/o I-901, Samridhi Grand Avenue,  
Tech Zone-IV, Greater Noida West,  
UP-201306, working as Sr. Acctt. in  
Pr.cumPAO, MNRE, B-4, 9<sup>th</sup> Floor,  
Antyodaya Bhawan, CGO Complex,  
New Delhi-110003.
2. S. Sasidharan Nair Sr. Acctt.,  
S/o Late V. Sasidharan Nair, Age 52 years,  
R/o Q.No.624, Sector-V, Pushp Vihar,  
MB Road, New Delhi-110017  
Working as AAO (Adhoc) in PAD BSF,  
M/o Home Affairs, Pushpa Bhawan,  
New Delhi.
3. Anshul Tosh Pathak, Sr. Acctt.,  
S/o Sh. Shrichand Sharma, Age 36 years,  
R/o RZ-H-78 (T/F), Near Tagore School,  
Sagarpur West, New Delhi  
Working as Sr.Acctt. Central Pension Accounting Office,  
M/o Finance, D/o Expenditure, Trikoot-II,  
Bhikaji Cama Place, New Delhi.
4. Vidhaya Bhushan Kumar, Sr. Acctt.  
S/o Narayan Prasad, Age -34 years  
R/o 43-D, Pushp Vihar, Sector-4 Delhi 110017.  
Working as Sr.Acctt. PAO, LHMC & SSK Hospital, 2<sup>nd</sup>  
Floor, Admin. Block Opposite Shivajee Stadium,  
Connaught Place, New Delhi- 110001.



5. Manish Kumar, Data Entry Operator, (DEO)  
S/o Devendra Prasad, Age About 30 years  
R/o Qtr. 112-J, Sector-IV Pushp Vihar, New Delhi -110017  
Working as DEO, at CPAO, M/o Finance Deptt.  
of Expenditure, Trikot-II, Bhikaji Cama Place,  
New Delhi.
6. Harish, Sr. Acctt. S/o Sh. Jai Bhagwan, Age: 31 years  
R/o Flat No. 922-23, Sec. A6 Pkt. 7, Narela, Delhi 110040.  
Working as Sr. Acctt. M/o Earth Sciences, Lodhi Road  
New Delhi.
7. Anshu Bhatnagar, Sr. Acctt.  
Wife of Sh. Robin Bhatnagar, Age 56 years  
R/o B-301, Platinum Heights, Ramprastha Green  
Ghaziabad  
Working as Sr. Acctt. O/o Pr. CCA, CBDT,  
Lok Nayak Bhawan, Khan Market, New Delhi
8. Manpal Singh S/o Sh. Rambabu, age : 33 years  
R/o 10/4 Gali No 16 Block 16 Block B Kamalpur Burari  
New Delhi,  
Working as Sr. Acctt. 404, Prithvi Bhawan, Ministry of  
Earth Sciences, Lodhi Road, New Delhi 110003.
9. Ashutosh Kumar Sr. Acctt.  
S/o Shrikant Singh, Age 32 years  
R/o Mahavir Nagar Sangam  
Chowk Delha Gaya Bihar 823002  
Working as Sr. Acctt. RPAO IB MHA Shillong, Old  
DGAR Laitumjrah Shillong -793011
10. Vipin Sr. Acctt.  
S/o Surender Singh Age 35 years  
R/o VPO Dhour, the Beri Distt. Jhajjar, Haryana,  
Working As Sr. Acctt. FPU, CBDT, Income Tax, Office,  
Block B, New CGO Complex NH4 Faridabad.
11. Awadhesh Kumar Yadav, Sr. Acctt  
S/o Parasnath Yadav; Age: 42 Years  
House No: 113, Nirmal Kunj, Madangir Village,  
New Delhi-62  
Working as Sr. Acctt at PAD, BSF, C-wing  
Pushpa Bhawan, New Delhi-62



12. Ajit Kumar, Sr.Acctt.  
S/o Awadhesh Kumar Verma, Age-36  
R/o F-629, Galaxy North Avenue II,  
Gaur City II, NoiddaExtn.-201301  
Working as Sr.Acctt at PrAO,M/o Health & Family  
Welfare,NirmanBhawan,New Delhi
13. Chandan Kumar Sah, Acctt.  
S/o Late Prithwi Chandra Sah, Age-32 Years  
R/o GPRA Type-II quarter, Quarter No:25,  
Motinagar, Shillong,Meghalaya  
Working as Acctt at PAO,AssamRifles, MHAShillong
14. Pooja Yadav, Acctt.  
D/o Late Sh. Ram Prasad Yadav, Age 36  
R/o 1472, Block-33, Sector-3, PushpVihar, New Delhi  
Working as Acctt at CPAO,M/o Finance Deptt. Of  
Expenditure, Trikoot-II, Bhikaji kama Place, New Delhi
15. Rajesh Kumar Tiwari, Sr. Acctt.  
S/o Ram Raj Tiwari, Age 35Years  
R/o 114B1, Mohammadpur, R K Puram, New Delhi  
Working as Sr.Acctt at CPAO, M/o Finance Deptt. Of  
Expenditure, Trikoot-II, Bhikaji kama Place, New Delhi
16. Manish kumar, Sr. Acctt.  
S/o Satish Chandra Jha, Age :31Years  
R/o Q.No.439, NH-4.NIT, Faridabad, Haryana  
Working as Sr.Acctt at O/o CCA,  
M/o Finance, North Block, New Delhi
17. Sukhbir Singh, Sr. Acctt  
S/o LalanPrasad,Age: 32 Years  
R/o H-61, AaliVihar, New Delhi-110067  
Working as Sr.Acctt at Pr.com,PAO,MNRE,  
B-4, 9<sup>th</sup> Floor, AntyodayaBhawan,  
CGO Complex, New Delhi-110003.
18. Pintu Kumar Gupta , Sr. Acctt.  
S/o Sh. Rajendra Prasad. Age 39  
R/o Qr. 351, Income Tax Colony,  
Pitampura, New Delhi 110034  
Working as Sr. Acctt. O/o Pr. CCA, CBDT,

HQr, 9<sup>th</sup> Floor, LokNayakBhawan,  
Khan Market, New Delhi

19. Sonam Chadha, Sr. Acctt.  
W/o Sh. Arvind Chawla Age 32  
R/o A-31, West Patel Nagar, New Delhi 110008.  
Working as Sr. Acctt. O/o Pr. CCA,  
CBDT, HQr, 9<sup>th</sup> Floor, LokNayakBhawan,  
Khan Market, New Delhi



20. Navin Kumar, Sr. Acctt.  
S/o Sh. Raj Kumar Age 46  
R/o 21/7, Pocket-12 Sector-82, Noida Uttar Pradesh  
Working as Sr. Acctt. O/o Pr. CCA, CBDT, HQr, 9<sup>th</sup>  
Floor, LokNayakBhawan, Khan Market, New Delhi

21. Aruni Kumar, Sr. Acctt.  
S/o Sh. AlakhDeo Narayan Age 35  
R/o Qr. 441, Income Tax Colony,  
Pitampura, New Delhi-34  
Working as Sr. Acctt. O/o Pr. CCA,  
CBDT, HQr, 9<sup>th</sup> Floor, LokNayakBhawan,  
Khan Market , New Delhi

22. Aman Bahot, Sr. Acctt.  
S/o Sh. Attar Singh Age 41  
R/o Vill and PO:-KanganHeri, H. NO 255A,  
Near S.K. Mother Dairy, New Delhi -71  
Working as Sr. Acctt. O/o Pr. CCA,  
CBDT, HQr, 9<sup>th</sup> Floor,  
Lok Nayak Bhawan, Khan Market  
New Delhi

23. Jagpal Singh Solanki, Sr. Acctt.  
S/o Jai Ram Solanki Age :42  
R/o Vill- Baprola, PO- Najafgarh, New Delhi-43.  
Working as Sr. Acctt. O/o Pr. CCA,  
CBDT, HQr, 9<sup>th</sup> Floor, Lok Nayak Bhawan,  
Khan Market New Delhi

24. Aditya Godara, Sr. Acctt.  
S/o Sh. Chetram Age :35  
R/o AB 3801 Mapski Cosabella,  
Sec- 82, Gurugram-122004  
Working as Sr. Acctt. O/o Pr. CCA,

CBDT, HQr, 9<sup>th</sup> Floor, LokNayakBhawan,  
Khan Market New Delhi

25. Rahul Rithesh, Sr. Acctt.  
S/o Sh. Ram Dular Prasad, Age :32  
R/o B-306 ASG Panache Appartment Ganga Nagar  
Mawana Road, Meerut,  
Working as Sr. Acctt. O/o ZAO CBDT,  
CR Building, Bhansali Ground Meerut.



26. Amit Kumar Sr. Acctt.  
S/o Sh. Roshan Lal Maurya Age 32  
R/o RavechiJoyt Building, Plot No-6,  
Sector 20, ULVE-410206.  
Working as Sr. Acctt. O/o Aayakar Bhawan,  
2<sup>nd</sup> Floor, Zonal Account Office, MK Road,  
Church Gate, Mumbai -400020
27. Dheeraj Kumar Sr. Acctt.  
S/o Sh. Rajendra Singh Age :40  
R/o Rzf-102 Gali No. -31C Sadh Nagar,  
Palam Colony, New Delhi-45.  
Working as Sr. Acctt.,  
Central Pension Accounting Office  
ING Office, BhikhajiCama Place, New Delhi-66.
28. Raj Kumar Sr. Acctt.  
S/o Sh. Gurbachan Singh Age :50  
R/o H. No. 45 B, Gali No. 6 Arya Nagar,  
Delhi-110092.  
Working as Sr. Acctt. FCRA(MHA)  
MDC Stadium, India Gate Delhi.
29. Nitish Kumar, Sr. Acctt.  
S/o Sh. Rajendra Prasad Age : 38  
R/o 3<sup>rd</sup> Floor, house No. 36, Kh. No 870, Gali No.2,  
Block-B1 Parvatiya Anchal,  
Sant Nagar Burari, Delhi-84  
Working as Sr. Acctt. PAO COAL,  
3<sup>rd</sup> floor, Trikoot 2<sup>nd</sup>, BhikajiCama Place,  
R. K Puram, Delhi.66
30. Trinatha Das, Sr. Acctt.



S/o Sh. Pramod Das, Age: 54  
R/o H-32, Old AG Colony,  
Bhubaneswar, Dist- Khurda, Odisha -751001.  
Working as Sr. Acctt. O/o ZAO,  
CBDT, Bhubaneswar

31. Jai Narayan Das, Sr.Acctt.  
S/o Krishna Chandra Das Age: 29  
R/o Plot No. 181, Saheed Nagar,  
in Front of EPF Colony, Bhubaneswar,  
Dist- Khurda, Odisha-751007.  
Working as Sr. Acctt. O/o ZAO,  
CBDT, Bhubaneswar Odisha.
32. Subhransu Kumar Mohanty, Sr. Acctt.  
S/o Late Gour Kishore Mohanty, Age: 49  
R/o Qr. No. 13, Type-C C.R. Colony,  
Bhubaneswar Odisha -751007  
Working as Sr. Acctt. O/o ZAO,  
CBDT, Bhubaneswar Odisha
33. Bhole Shanker Sr. Acctt.  
S/o Jagdish Singh Age : 36  
R/o S-610, 3<sup>rd</sup> Floor Nehru Enclave,  
School Block, Shankarpur, Delhi-92  
Working as Sr. Acctt. O/o ZAO,  
CBDT, New Delhi
34. Kiran Devi, Sr.Acctt.  
D/o Vimal Singh Age : 32  
R/o D-359, Shakur Pur, New Delhi-110034  
Working as Sr.Acctt O/o PAO(DGW),  
M/o H&UA,A-wing,Room No-236,  
Nirman Bhawan,New Delhi
35. Shankar Saran Shukla, Sr. Acctt  
S/o C. B. Shukla, Age :48  
R/o House No A-627(AB), Ashray , Eldeco-2,  
Raibareli Road , Lucknow-226025  
Working as Sr. Acctt. O/o ZAO,CBDT, Lucknow,  
Radha Kunti Bhawan, Madan Mohan Malviya Marg  
Lucknow-226001
36. Ramendra Kumar Raman





S/o Shyam Lal Age : 37  
R/o 135-F, PushpVihar, Sector-4  
M B Road, New Delhi-17  
Working as sr. Acctt. PAODGHS,  
M/o Health & Family welfare  
Room No.744 A, Nirman Bhawan, New Delhi

37. Umesh Kumar  
S/o Late Govardhan Prasad Age -48  
R/o House No-4, EktaNagar, Chogitti,  
Jalandhar, Punjab-144009  
Working as Sr.Acctt. PAD, BSF,  
Pushpa Bhawan, IInd Floor  
New Delhi-110062
38. Pinki Singh Acctt.  
S/o Rajendra Singh, Age :37  
R/o D-953, Street No 22 Bhajanpura Delhi-110053  
Working as Acctt. Pr. Accounts Office F-wing 2<sup>nd</sup> Floor  
Nirman Bhawan New Delhi
39. Abdul Hamid, Sr. Acctt  
S/o Kutib Din, Age : 49  
R/o H. No. 1522, Sector-7 PushpVihar  
New Delhi-110017  
Working as Sr. Acctt. O/o PAD BSF,  
2<sup>nd</sup>Floor Pushpa Bhawn,  
New Delhi-110062
40. Praveen Kaushik, Sr. Acctt.  
S/o PremDutt Sharma Age :43  
R/o H No. 32, BasantGaon, New Delhi-110057  
Working a Sr. Acctt. O/o PAD BSF, 2<sup>nd</sup> Floor  
PushpaBhawan New Delhi-110062
41. Hari Narain, Sr. Acctt.  
S/o Sri Ram Surat Age 37 years  
R/o O-Block, H. No.139, Mangolpuri, New Delhi-83  
Working as Sr. Acctt. Central Pension Accounting Office  
ING Office, Bhikhaji Cama Place, New Delhi-66
42. Rakesh Singh, Sr. Acctt.  
S/o Jaipal Singh Age :52 years  
R/o House no. G, block 86, Sector 4,  
Pushp Vihar New Delhi. Pin 110017

Working as Sr. Acctt.PAD BSF, 2nd Floor  
Pushpa Bhawan New Delhi- 110062



43. Ashish Agarwal, Sr. Acctt.  
S/o Satish Chand Agarwal Age: 34 Years  
R/o House No A -44, back side,  
Near Ram Mandir, Mohammadpur ,  
Bhikaji Cama Place, New Delhi  
Working as Sr. Acctt. CPAO, Depart. Of Expenditure,  
Ministry of Finance, Trikkot -2,  
Bhikaji Cama Place, New Delhi 110066
44. Nisha Yadav, Sr. Acctt.  
D/o Ajit Kumar Yadav Age 33 Years  
R/o H. No. 218, Poothkalan Gram Sabha,  
Rohini Extn-110086  
Working as Sr. AccttPAO, CRPFMHA, Rohini-86
45. Mihir Kumar, Sr. Acctt.  
S/o DevendraJha Age-35  
R/o B-18 Akashwani Staff Quarter,  
Near Malwani Church HPT  
Malad West Mumbai-400095  
Working as Sr. Acctt. PAO,  
All India Radio, Mumbai
46. Ajit HiranmanVavhal, Sr. Acctt  
S/o Hiranman ,Age 35 years  
R/o Flat No 1, MahalaxmiDham, HSG Soc  
Vaishali Nagar, Dasak,JailRoad,  
Nasik Road-422101  
Working as Sr. Acctt PAO,  
Currency Note Press, Nasik road
47. Deepika Meena,Sr.Acctt  
D/O Jai Prakash , Age 32  
R/O 529, Pocket 5 ,MayurViharmPh-I,  
New Delhi - 110091  
Working as Sr.Acctt, PAO (NDZ),  
M/O H &UA, I.P. Bhawan, New Delhi
48. Nipun Chandra, Sr. Acctt.  
S/O Sh Rakesh Kumar Arun, age 32  
R/O Road No. -3, Adarsh Nagar,  
Phulwari Sharif, Patna- 801005



Working as SrAcctt. , PAO CBIC, Vadodara, 3<sup>rd</sup> Floor,  
GST Bhawan, Race Course circle, Vadodara ,

49. Sh Yogendra Pal Meena, DEO  
S/O Shri Mohal Pal Meena, age 39  
R/O BhairuKaChabutra, Near Police Line, Alwar ,  
Rajasthan-301001.  
Working as AAO (Adhoc), CPAO, Trikoot-2,  
Bhikaji Cama Place, New Delhi-110066



50. Sh Gopal Kumar, Sr.Acctt  
S/O ShUmesh Singh, age 35  
R/O B/12, Income tax colony, Khatwad Nagar,  
Kamatwada, Nashik- 422008  
Working as Sr.Acctt\_, Pr.CCA, ZAO,  
CBDT, A/5 & A/6, Income tax colony,  
Khatwad Nagar, Kamatwada, Nashik- 422008
51. Sh. Ashutosh Kumar Prajapati, Sr.Acctt  
S/O Tulsi Ram Prajapati, Age 34  
R/O New L.I.G-9 Barra-7, Kanpur (U.P) - 208027  
Working as Sr.Acctt, PAO CBIC, Allahabad,  
38 G Marg, Allahabad,
52. Sh Anuj Kumar, Sr.Acctt, S/O Dileep Kumar, age 29  
R/O VPO – Kara Bazar, Near Post Office,  
Distt- Kaushambi, UP – 212205  
Working as Sr.Acctt, PAO CBIC, Allahabad,  
38 G Road, Civil Line, Allahabad
53. Sh Pankaj Kumar, Sr.Acctt,  
S/O Sh Shiv Shankar Prasad, Age :  
R/o Akhara Road, Yaduvnshi Nagar, Digha Ghat, Patna  
Working as Sr. Acctt. PAO, CBIC, Bhav Nagar  
Siddhi Sadan, Plot No 6676/B-1  
Satya Narayan Road, WaghWadi  
Bhav Nagar-364001
54. Sh Santosh Jadav, Sr.Acctt,  
S/O Sankar Rao Jadav, age 33  
R/O 502 Siddnath residency Patel Colony 9,  
Jamnagar, Gujarat  
Working as Sr.Acctt, PAO Custom Preventive Jamnagar,  
CBIC, 601 Milestone building Pachavati  
Chowkbedibunder Road, Jamnagar, Gujarat.



55. Ms. Vandana Bisht, Sr.Acctt.  
D/o Late Sh Mohan Singh Bisht, age 33  
R/O D-15/6, DLF ankurVihar, UP -201102  
Working as Sr. Acctt. , PAO RMLH, M/O Health &  
Family welfare , New Delhi
56. Milind Jadhav, Sr. Acctt,  
S/o Balasaheb Shankar Jadhav Age 42 years  
R/o 7, Mangaldeep Rao House,  
Zail Road, Nashik-422101  
Working as Sr. Acctt., ZAO, CBDT, Income Tax  
Colony, Khutwadnagar, Nasik.
57. Jitender Yadav, Sr. Acctt  
S/o Sh. Ram Mehar Singh Age 34 yrs.  
R/o 48, New Customs colony,  
E-Block, Ranjit Avenue,  
Amritsar, Punjab-143001  
Working as sr. Acctt PAO Customs, C.R. Building,  
Mall Road, Amritsar, Punjab-143001
58. Suman Kumar, Acctt. S/o Chandra Kishor Kumar  
Age 34 yrs., R/o Flat No.105, Shakti Khand-2,  
Indira Puram, Ghaziabad-201014  
PAO, Revenue, M/o Finance,  
Church Road, New Delhi.
59. Manish Kumar, Acctt.  
S/o Abhimanyu Prasad Singh, Age-36 years,  
R/o 35/06, Sec-1, Pushp Vihar, New Delhi  
Working as Sr. Acctt., at CPAO, M/o Finance  
Deptt. of Expenditure, Trikoot-II,  
Bhkiajikama Place, Dehi.
60. Gokaran Singh, Acctt. S/o Shri Kulo Singh, Age 37 Yrs.  
Residence Address:- House no. 56-R, DIZ Area, Raja  
Bazar, Goal Market, New Delhi - 110001.  
Office Address: PAO LHMC & SSK Hospital, 2<sup>nd</sup> floor,  
Admin Block, Opposite Shivaji Stadium,  
Connaught Place, New Delhi - 110001.



61. Seema Keshav, Personal Assistant  
D/o Amar Chand, Age 36 years,  
R/o F-22A, Om Vihar Extn, Uttam Nagar, Delhi  
Working as PA, O/o chief Controller of Accounts,  
M/o Agriculture & F.W., Krishi Bhawan,  
New Delhi.
62. Alka Ravi, Sr. Acctt.  
D/o Chander Prakash, Age 48 years,  
R/o A-79, FFB, Ashok Enclave-II,  
Sector-37, Faridabad-121003  
Working as Sr. Acctt PAO, Room N0.54,  
Vth Floor Wing-G, Krishi Bhawan,  
New Delhi.
63. Manoj Kumar, Sr. Acctt.  
S/o Shri Balwan Singh, Age 31yrs  
R/o 32, New Custom Colony, E-block, Ranjit Avenue  
Amritsar, Punjab-143001  
Working as Sr. Acctt PAO, CBIC,  
Customs CR Building,  
Mall Road, Amritsar-143001 ... Applicants

(By Shri D. P. Sharma, Advocate)

Versus

1. Union of India through Secretary,  
Ministry of Finance, Deptt. of Expenditure,  
North Block, New Delhi-110001.
2. The Controller General of Accounts,  
Department of Expenditure, M/o Finance,  
Mahalekha Niyantrak Bhawan,  
GPO Complex, Block E, Aviation Colony,  
INA Colony, New Delhi ... Respondents

(By Shri R. K. Jain, Advocate)

## ORDER

**Justice L. Narasimha Reddy, Chairman :**

The applicants are working as Senior Accountants in the various offices, attached to the Controller General of Accounts, the 2<sup>nd</sup> respondent herein. Some of them are said to be holding the post of Assistant Accounts Officer (AAO) on *ad hoc* basis.



2. The promotion from the post of Senior Accountant is to AAO, on clearance of the AAO (Civil) Examination. The Examination comprises of eight papers. It is stated that relaxation was given to the participants in the Examination to the effect that in case a candidate scores certain percentage of marks in a paper, he need not repeat that, when he appears in the next Examination, to clear the remaining papers.

3. The 2<sup>nd</sup> respondent proposed to change the pattern of the Examination completely, and issued OM dated 15.01.2020 in this behalf. The detailed pattern of the Examination is also mentioned therein. In this pattern also, exemption is provided from re-appearing in a paper in which the candidate has secured 50% or 45% marks, as the case may be. The grievance of the applicants is that they are not permitted to carry forward the papers in which they have passed in the previous pattern of Examination. It is also stated

that the facility of extending the grace marks up to 10, is also done away with. This OA is filed challenging the OM dated 15.01.2020, to the extent it has disallowed carrying forward of the performance in the Examination conducted earlier, on the basis of the circular dated 08.06.2006. Direction is also sought for continuing the facility of addition of 10 grace marks.



4. The applicants contend that the AAO (Civil) Examination is a tough one, and hardly there are instances where a candidate cleared eight papers, at a time. They contend that realising the difficulty in clearing the Examination, the facility of carrying forward the cleared papers, as well as awarding grace marks, was provided, and it is being discontinued without any basis.

5. We heard Shri D. P. Sharma, learned counsel for the applicants, and Shri R. K. Jain, learned counsel for the respondents.

6. The Regulations for conducting of the Examination for appointment to the post of Junior Accounts Officer (JAO), which has since been re-designated as AAO, were framed in the year 2006. Regulations 7 and 8 thereof are relevant for the purpose of this OA. The same read as under:



## **“7. RESULTS/PASS MARKS:**

A candidate who has passed all 8 papers and also qualifies the examination on Computers will be declared as Passed and will be eligible for promotion as Junior Accounts Officer. In order to pass in a paper a candidate should secure 55% (50% in the case of Paper-1 and Paper-4) where upon he/she will be exempt from reappearing in that paper. For SC/ST candidates the pass mark will be 50% (45% in the case of Paper-1 and Paper-4).

## **8. EXEMPTIONS:**

Consequent to the introduction of the revised syllabus for the examination to be conducted from the year 2006 onwards, the exemption allowed to be carried from the existing subject of the old syllabus to the new papers in the revised syllabus will be as brought out in Annexure-III. Candidates who have passed the final examination of the Institute of Cost and Works Accountant/Institute of Chartered Accountants of India will be exempted from appearing in paper 8 on “Commercial and Management Accounts” of the Junior Accounts Officer (Civil) Examination Regulation 2006.”

7. From the above, it is evident that in case a candidate did not clear all the papers in an attempt, he need not repeat those papers which he has cleared earlier. Similar exemption, which existed prior to 2006, was also continued. The respondents have also provided for the grant of grace marks, in case that helped the candidates to clear a paper or the examination.





8. The respondents intended to change the pattern of the Examination in a substantial manner. The details thereof were furnished in OM dated 15.01.2020. Here again, the facility of exempting the candidates from re-appearing in the papers in which they have passed, is provided for under clauses 10.1 and 10.2. The grievance of the applicants is that the exemptions secured under the Regulations of 2006, are treated as not valid. Clauses 10.1 and 10.2 read as under:

**“10.1** A candidate who passes any paper of the examination by securing 50% or 45%, as the case may be, will be exempted from re-appearing in that paper subject to the condition that such exemption will be valid for the duration of the permissible 6 attempts counted from the candidate’s first appearance in any paper of the examination.

**10.2** Exemptions secured under the Assistant Accounts Officer (Civil) Examination Regulations 2006 and/or earlier regulations will not be valid in the examinations to be conducted under the Assistant Accounts Officer (Civil) Examination Regulations 2020.”

9. It hardly needs any mention that it is always for the concerned Department, to evolve the scheme of the examination, and the Courts would loathe to interfere in such matters. When the pattern of the examination is completely changed, it would be difficult for the respondents to extend the benefit of exemption under the old pattern. Across the bar, the

learned counsel for the respondents has stated that some of the applicants are appearing in the Examinations for almost past two decades, and they were not able to clear them. We do not intend to delve deep into that.



10. It is not as if the facility of exemption from passing the papers is not provided under the new system. Once there is a radical transformation in the pattern of the Examination, the performance in the earlier Examinations cannot be assimilated into the new one. The applicants do not have a vested right to insist that they must be permitted to continue their appearance in the same examination for decades together. The respondents have every right, and in fact, are under obligation to step up the levels of efficiency. Acceding to the request of the applicants would lead to rewarding non performance.

11. We do not find any merit in the OA. The same is accordingly dismissed. There shall be no order as to costs.

Pending MAs also stand disposed of.

**( A. K. Bishnoi )**  
**Member (A)**

**( Justice L. Narasimha Reddy )**  
**Chairman**

/as/