

**CENTRAL ADMINISTRATIVE TRIBUNAL
BANGALORE BENCH: BANGALORE**

ORIGINAL APPLICATION NO.170/01869/2018

DATED THIS THE 08th DAY OF NOVEMBER, 2019

HON'BLE DR.K.B.SURESH, JUDICIAL MEMBER

HON'BLE SHRI C.V.SANKAR, ADMINISTRATIVE MEMBER

Sri.Vedamurthy B S
S/o Late.Somashekaran H S
Aged 42 years
Working as Senior Accountant
In the office of the A.G (A&E), Karnataka
Bengaluru.

....Applicant

(By Advocate M/s Subba Rao & Co)

Vs.

1. The Comptroller and Auditor General of India
Pocket no.9, Deenadayal Upadhyaya Marg
New Delhi-110124.
2. The Accountant General (A&E)
Karnataka
Bengaluru-560001.
3. Deputy Accountant General (Admn)
O/o the Accountant General (A&E)
Karnataka
Bengaluru-560001.

...Respondents

(By Advocate Sri M.Vasudeva Rao, Sr.PC for CG)

O R D E R

(PER HON'BLE SHRI C.V.SANKAR, MEMBER (ADMN))

The case of the applicant is that he joined the service in the office of the Accountant General (A&E), Karnataka, Bengaluru on 13.5.1996. After passing the prescribed departmental examination, he got various promotions and at present he is working as Sr.Accountant since 3.1.2011. The next promotion in the hierarchy is to the cadre of Assistant Accounts Officer(AAO)/Assistant Audit

Officer(AAO) for which an employee should have compulsorily pass Subordinate Accounts Service(SAS) examination or Subordinate Audit Service examination(SAS examination) conducted by the 1st respondent as per Indian Audit and Accounts Department(AAO) Recruitment Rules(Annexure-A1). If an employee passes SAS examination, he will be eligible for further promotion to the cadre of Accounts Officer, Sr.Accounts Officer and even to the cadre of Deputy Accountant General which are all Gazetted posts in AG(Audit & Accounts) wing. In the Civil Accounts Branch, a ban was imposed to appear for SAS examination for general candidates in the month of August 2005. But the officials working in A&E Branch which is called Civil Accounts Wing were permitted to appear for SAS examination for absorption in Civil Audit Wing. The applicant was permitted to appear for Subordinate Civil Audit Service examination and accordingly he appeared and passed the said examination(Annexure-A2). In the year 2014, the ban that was imposed to appear for SAS examination was lifted in Civil Accounts Wing i.e. A&E Branch and the employees working in A&E Branch were permitted to appear for examination in Civil Accounts. While lifting the ban, opportunity was given to the employees working in Civil Accounts Wing(A&E) to take up SAS examination. The employees who have already passed Civil Audit(Subordinate Audit Service) Examination were given exemption to pass examination in Subordinate Accounts Services (Civil Accounts/A&E) in respect of certain papers. Out of the 9 papers, 7 papers are given exemption. In so far as the other two papers are concerned, viz., Government Accounts and Financial Accountancy with Elementary Costing, the applicant passed Financial Accountancy with Elementary Costing during the year 2012 while appearing for Subordinate Audit Examination. However, he passed Government Accounts during the year 2015. In view of passing of Financial Accountancy with Elementary Costing which

includes the topics of PC 13-Accountancy, he sought exemption as 'Deemed to have passed' in PC 13-Accountancy as he passed PC 14 by securing 57 marks. The seven papers in Subordinate Audit examination of Civil Audit Wing were also carried forward and the candidates were exempted from appearing for those subjects. An employee who has passed Financial Accountancy with Elementary Costing can work in Civil Audit Wing/Local Audit Wing/Defence Audit Wing/Railway Audit Wing/ P & T Audit Wing/including Civil Accounts Wing. This clearly shows that PC 14-Financial Accountancy with Elementary Costing is the higher qualification than that of PC 13-Accountancy. Since the applicant has passed PC 14-Financial Accountancy with Elementary Costing during the year 2012, he requested the Department to grant him exemption to appear for Accountancy examination. The applicant had passed 8 papers under SAS-Civil Audit i.e. PC-1-Language Skill, PC 2-Logical, Analytical and Quantitative abilities, PC 3-Information Technology(Theory), PC 4-Information Technology (Practical), PC 5-Constitution of India, PC 8-Financial Rules and Principles of Government Accounts, PC 16-Public Works Accounts, PC 14-Financial Accounting with Elementary Costing. According to the respondents, the applicant needs to pass 2 subjects i.e. PC 13-Accountancy and PC 21-Government Accounts. Out of these two subjects, he passed PC 21-Government Accounts in the year 2015. Since he passed PC 14 earlier in the year 2012 with 57 marks, he is exempted from passing PC 13 papers. While the respondents allowed exemption for carrying forward of 7 papers, they did not allow the exemption to carry forward of PC 14-Financial Accounting with Elementary Costing in respect of PC 13-Accountancy. Hence, he was made to appear again in PC 13-Accountancy despite the fact that PC 14 consists of common topics and common books in Accountancy. Then the applicant requested the respondents vide letter dtd.6.11.2015(Annexure-A5) to

declare him as 'Deemed to have passed' in Aug 2015 examination. When this request was not considered, he gave another representation on 16.12.2015(Annexure-A6) requesting to give him one more chance to appear in PC 13 paper during Feb/Mar 2016 exam. But the same was turned down by the respondents by letter dtd.2.3.2016(Annexure-A7) stating that there is no provision for individual to avail the additional chance. Subsequently, applicant gave one more representation on 18.3.2016(Annexure-A8) requesting again to declare him as 'deemed to have passed' in SAS exam in Civil Accounts. But the said representation was not forwarded to 1st respondent by the 2nd & 3rd respondents(Annexure-A9). Subsequently, the 1st respondent vide letter dtd.13.10.2016(Annexure-A10) has declared to allow two more consecutive attempts to pass two exclusive papers of SAS(Civil Accounts) stream from SAS September 2017 examination i.e. PC 13 and PC 21. When the 3rd respondent vide Office Order dtd.19.5.2017(Annexure-A11) has invited applications for the SAS-2017 examination, the applicant submitted an application to appear for PC 13 paper in the SAS Sept 2017 exam on 30.5.2017. His Branch Officer had also recommended his candidature giving very good in all parameters(Annexure-A12). But the 3rd respondent has not considered the candidature of the applicant vide letter dtd.19.6.2017(Annexure-A13) even before getting clarification from 1st respondent vide letter dtd.25.8.2017(Annexure-A15) who is the competent authority to decide on such matters. This action amounts to hostile discrimination. When he was denied an opportunity to again appear for the exam in SAS-2017, the applicant once again gave representation on 3.7.2017(Annexure-A14) but the said representation was rejected by an Endorsement dtd.7.2.2018(Annexure-A16) by the 1st respondent stating that PC 13 and PC 14 are not common papers. Further it was also intimated that he is

ineligible for availing two attempts for further SAS examination, which is in violative of Articles 14, 16 & 21 of the Constitution. Before passing the endorsement, no opportunity has been afforded to the applicant to be heard and as such the 1st respondent has violated the principles of natural justice. Being aggrieved by the same, the applicant has filed the present OA seeking the following relief:

- a. Issue a writ of certiorari or any other writ or order to quash the order bearing No.26/Exam-6/Combined Pass/2017/KW dated: 7.2.2018 issued by the first Respondent which has been produced as Annexure-A16 as the said order is arbitrary, unjust, illegal, capricious, irrational and is violative of Article 14, 16, 21 of the constitution of India contrary to Recruitment Rules for AAOs apart from amounting to hostile discrimination.*
 - b. Issue a writ of mandamus or any appropriate writ or order or direction, holding that the applicant is 'deemed to have passed' in PC 13-Accountancy paper in SAS-Civil Accounts Exams and consequently qualified in SAS-Civil Accounts examination 2015 and accordingly consider his case for promotion as Assistant Accounts Officer based on the SAS-Civil Accounts examination 2015 and grant him all consequential benefits.*
 - c. Grant such other relief or reliefs as this Hon'ble Tribunal deems fit under the facts and circumstances of the case including the cost of the proceedings in the interest of justice.*
2. Applicant submits that the offices of A&E and Audit streams are sister institutions coming under the umbrella of the Office of the Comptroller & Auditor General of India. Both the posts of Assistant Accounts Officer and Assistant Audit Officer are identical in the offices of AG (A&E) and AG (Audit) respectively and carry the same time scale of pay i.e. Level-8. There is also a provision of migration for Assistant Accounts Officers from A&E office to Audit Office on deputation basis. For promotion to the next higher post of Accounts Officer/Audit Officer, the candidate should have the minimum number of 6 years as prescribed in the rules. When passing of PC 14 examination in Audit SAS examination is considered as qualified for the purpose of promotion to the Assistant Audit Officer

cadre, passing of the said paper in the Audit Stream ought to be considered as 'deemed to have passed' in the Accounts Stream and accordingly the applicant is entitled to be held as qualified for promotion to the cadre of Assistant Accounts Officer in the A&E office. By issuing Endorsement by the 1st respondent on 7.2.2018 rejecting the representation of the applicant, the respondents have completely shut the door for his future promotions and his career progression has come to a grinding halt which amounts to hostile discrimination. By passing the PC 14 paper, the applicant has cleared all the nine papers prescribed for qualifying in SAS-Civil Accounts Examination and is declared to have been qualified. While the respondents allowed exemption of carry forward of 7 papers, the respondents did not allow exemption/carry forward of PC 14 Financial Accounting with Elementary Costing in lieu of PC 13 Accountancy even though PC 14 paper includes the topic of PC 13 papers and they did not allow the applicant to avail two more attempts to appear for SAS examination when the recruitment rules, promotional avenues, pay scales, deputation from one office to other and other service conditions are common to Assistant Accounts Officers and Assistant Audit Officers. Thus the equals have been treated unequally by violating the provisions of Article 14 of the Constitution of India. The treatment given to the applicant is a case of hostile discrimination. The primary issue is as to whether the impugned action of the respondents fulfils the test of reasonable classification permitted by Article 14 of the Constitution of India. If it is held that it does not satisfy the test of reasonable classification, then his contention about the hostile discrimination essentially has to succeed. In the case of *State of Gujarat vs. Shri Ambika Mills* reported in AIR 1974 SC 1300, Hon'ble Apex Court held that equal protection of the law is a pledge of the protection of equal laws. The applicant had relied on the case of *Mohd. Shujat Ali vs. Union of India*,

reported in *AIR 1974 SC 1631, Air India Etc. vs. Nergesh Meerza & Ors.* (1981AIR 1829, 1982 SCR(1) 438) in support of his contention.

3. On the other hand, the respondents in their reply statement have submitted that the applicant was initially appointed in the respondent office as Group D on 30.5.1996. Thereafter, he was promoted as Clerk, Accountant and Sr.Accountant. Presently, he is working as Sr.Accountant w.e.f.3.1.2011. When the 1st respondent office conducts departmental examination 'Subordinate Accounts Service Examination (SAS) for promotion to the post of Assistant Accounts Officers in Accounts and Entitlement (A&E) offices (Civil Accounts) and Assistant Audit Officers in Audit Offices (Civil Audit), P&T Audit, Defence Audit, Railway Audit, Commercial Audit and Local Audit under their control, the applicant took up and wrote SAS examination (Civil Accounts) in A&E office starting June 2004. The 1st respondent issued an order dtd.13.4.2006(Annexure-R1) informing that SAS examination in AG (A&E) office, Karnataka among other States, will not be held during December 2006 till further orders due to stagnation in promotion in these offices. The said order however permitted officials in AG(A&E) offices to be eligible to appear in SAS (Civil Audit) examination in Audit Offices. The applicant wrote SAS examination in Audit office from the year March 2006 till March 2014. Thereafter, the 1st respondent issued an order dtd.25.2.2014(Annexure-R2) informing that SAS examination in AG (A&E) office, Karnataka among other states, will be held during August 2014. The 1st respondent issued another order dtd.25.4.2014(Annexure-R3) giving clarification whether candidates belonging to Accounts Office who had already appeared in Civil Audit branch could appear in Civil Accounts Branch of SAS examination. As per circular issued by the 1st respondent dtd.7.6.2010(Annexure-R4), detailed list is given at Annexure-II

indicating exemption requirement for each paper. As per the said circular, the applicant had cleared 8 papers in Civil Audit stream out of which 7 papers were common papers for Accounts and Audit. The applicant who had all along appeared in Civil Audit examination switched over to Civil Accounts examination and appeared for SAS (Civil Accounts) during August 2014 examination. He had cleared 8 papers in Civil Audit stream out of which 7 papers were common papers for Accounts and Audit. Therefore, he had to clear two papers in Accounts stream i.e., PC 13 Accountancy and PC 21-Government Accounts. The applicant cleared PC 21 paper during August 2015 and failed in PC 13 attempting three chances. The applicant exhausted all ten admissible chances. The applicant filed the present OA seeking a direction to hold that he is 'deemed to have passed' in PC 13 paper in SAS-Civil Accounts examination in view of his passing PC 14-Financial Accountancy with Elementary Costing which is untenable. As per circular at Annexure-R4, the exemption requirement for PC 13-Accountancy, the applicant should have passed 'SOE 9-Accountancy' or 'SOG Part II-Civil Accounts branch' and he is not eligible to get exemption in PC 13 – Accountancy. In other words, PC 13 and PC 14 are not common papers. The applicant's application seeking to declare as 'deemed to have passed' was not considered as the SAS examination is governed by Manual of Standing Orders (Admn) Vol.1(Revised) and there is no provision to declare any candidate as 'deemed to have passed' in lieu of passing another paper. Applicant's claim that he has passed PC-14 Financial Accountancy with Elementary Costing with 57 marks and that it is a higher qualification than that of PC 13 – Accountancy and therefore grant him exemption from appearing in PC 13 – Accountancy paper is unjust and untenable. There is no distinction as 'higher qualification' for passing a particular paper or 'easy or difficult' between the papers. He has not produced

any document based on which he claims exemption from passing PC 13 – Accountancy paper. The applicant has alleged that he was not given further chances to appear for examination. But he switched over to the Civil Accounts Stream from August 2014 examination and availed 3 consecutive chances in the Civil Accounts Stream. Thus he availed all permissible chances and there was no provision for individual to avail an additional chance and as such the applicant was not given further chances to appear in the examination.

4. The respondents submit that PC 14 & PC 13 papers do not have common syllabus or common topics in its entirety. Merely because the same book is recommended for two separate and distinct papers, it cannot be held that the said papers are common papers. The applicant's representation dtd.6.11.2015 to declare him as 'deemed to have passed' in PC 13 Accountancy paper was not forwarded to the 1st respondent as there is no provision to declare a person as deemed to have passed. Another representation dtd.16.12.2015 of the applicant to give him one more chance to appear in PC 13 paper during Feb/March 2016 was forwarded to the 1st respondent office and it was informed that there is no provision for individual to avail additional chances. Since the applicant had already switched over to the Civil Accounts stream during August 2014 examination and availed 3 consecutive chances in the Civil Accounts stream, he was ineligible to avail the additional chances admissible from September 2017 examination. The claim of the applicant that equals have been treated unequally by violating provision of Article 14 of Constitution of India is denied as an employee in Civil Accounts has to pass the prescribed papers in SAS examination under that branch for promotion as Assistant Accounts Officer and an employee in Civil Audit has to pass the prescribed papers in SAS examination

under that branch for promotion as Assistant Audit Officer. However, option was given by 1st respondent office to employees in Civil Accounts offices to write SAS in Civil Audit officers to overcome stagnation in Accounts office. That does not give a right to the applicant to claim exemption from writing a paper in Civil Accounts in lieu of having passed another paper in Civil Audit which is not a common paper. There is no distinction as 'higher or lower qualification' for passing SAS in Civil Audit or Civil Accounts offices or easy or difficult between the papers. The applicant has attempted PC 13 Accountancy paper during August 2014(8th attempt)(Annexure-R5), March 2015(9th attempt) (Annexure-R7) and August 2015(10th attempt)(Annexure-R6) and has failed. After being unable to pass the said paper, he has come up with an idea of comparing the said paper with PC 14 and equating them as common paper. In the incentive examination for AAO/AO/Sr.AO, Information Technology papers (IE 3 & IE 4) are prescribed. However, if the officer has passed in the said papers in earlier in SOG or SAS examination, he is exempted from passing the same. This is because the said papers are one and the same for SAS. CA(Inter) passed candidates are exempted from passing PC 13 & PC 14 papers as the syllabus in SAS examination under the said papers are fully covered in CA(Inter) examination and the examination is conducted by a statutory body. The applicant has questioned whether the impugned action of the respondent passes the test of reasonable classification permitted by Article 14 of Constitution of India. The syllabus for PC 14 'Financial Accounting with Elementary Costing' is designed to suit the needs of auditing commercial establishments and Govt. Commercial undertakings which is dealt by Audit offices. The syllabus PC 13 'Accountancy' consists of accounting syllabus to the requirement of working in an accounts office(Annexure-R8). Therefore, PC 14 cannot be a common paper for PC 13

and fulfils the test of reasonable classification as permitted by Article 14. The said classification is not arbitrary and is based on intelligible differentia and has a rational nexus with the objective to be achieved. Since the applicant has availed all the ten permissible chances for writing the examination and became ineligible to write the examination further, the allegation of hostile discrimination is baseless and untrue and the OA is liable to be dismissed.

5. The applicant has filed rejoinder reiterating the submission already made in the OA and submits that on the averment of the respondents that the applicant's application seeking to declare as 'deemed to have passed' was not considered as SAS examination is governed by Manual of Standing Orders (Admn) Vol 1 (Revised) and there is no provision to declare any candidate as 'deemed to have passed' in lieu of passing another paper, it is submitted that the Manual is only directory but not mandatory. When there is no provision to declare any candidate as 'deemed to have passed' in lieu of passing another paper, there is also no provision in the Manual barring to declare any candidate as 'deemed to have passed'. The respondents have heavily relied on the circular at Annexure-R4. But this circular was issued by revamping of Section Officers Grade Examination (SOGEx) into Subordinate Audit/Accounts Service(SAS) wherein the candidates who have passed certain subjects in the erstwhile SOGE examinations were exempted from appearing in the said subjects in the revamped SAS examination. Hence, the said circular is not applicable in his case. When the respondents stating that CA(Inter) passed candidates are exempted from passing PC 13 & PC 14 papers as the syllabus in SAS examination under the said papers are fully covered in CA(Inter) examination and the examination is conducted by a statutory body, it is accepted by them that PC 13 & PC 14 are common papers as

the syllabus in the SAS examination are fully covered in CA(Inter) examination. Accordingly, he should also be exempted in PC 13 paper as he has already passed PC 14 paper and should be declared 'deemed to have passed'.

6. The respondents have filed additional reply reiterating the submission already made in the main reply and submit that the averment of the applicant that the Manual of Standing Orders(Admn) Vol1(Revised) is only directory and not mandatory and there is no provision in the Manual barring to declare any candidate as 'deemed to have passed' does not stand to reason. When there is no provision to declare a candidate 'deemed to have passed', it cannot be deemed that the manual does not bar from declaring a candidate 'deemed to have passed'. And the averment that the Circular at Annexure-R4 does not apply to him is also without any basis. The applicant has not made out any grounds for the same. The said circular is applicable to the applicant. As per Annexure-R8, the topic in PC 13 at Sl.No.1 viz., Fundamental Principles of Accounting – Meaning, Objectives, Types of Accounting Information, Advantages and Limitation, Qualitative Characteristics of Accounting Information, Theory Base of Accounting – basic concepts and Conventions, Generally Accepted Accounting Principles (GAAP), does not find place in PC 14 in its entirety except for Generally Accepted Accounting Principles(GAAP) which appears in both the papers. The applicant has shown 'Bill of Exchange, Promissory Notes and Cheques' at Sl.No.4 in both the papers as common papers. This is untrue. As can be seen in Annexure-R8, the said syllabus appears only in PC 13 and not in PC 14. Further the topics 'Not for profit organisation' at Sl.No.5 and 'International Public Sector Accounting Standards(IPSAS) of IFAC' at Sl.No.7 are not common in both PC 13 and PC 14 as the said topics appear only in PC 13 and not in PC

14. A partly overlapping topics in two subjects does not mean that they are common papers. Hence, the averment of the applicant that both the papers are fully overlapping not partly overlapping is incorrect.

7. We have heard the Learned Counsel for both the parties and perused the materials placed on record in detail. The request of the applicant is to consider his passing the PC 14 paper which was part of the Subordinate Accounts Service Examination on the Civil Audit Stream as equivalent to the PC 13 paper which the officials from the Accounts side have to pass. The Accounts wing persons were allowed to write the exam on Audit side by the respondents since the SAS examination on the Accounts side was not held for some time in view of the stagnation in the Accounts wing of the respondents. The applicant had apparently cleared 8 papers in the Civil Audit stream out of which 7 papers were common papers for both Accounts and Audit streams. Since the applicant was all along on the Accounts side, when the respondents started having the SAS examination for the Accounts side also with effect from 2014, he switched over to writing the examination under that stream. However, he had to clear two papers in the Accounts stream i.e. PC 13-Accountancy and PC 21-Government Accounts. The applicant cleared PC 21 paper during August 2015 but failed in PC 13 even after attempting three chances. The applicant thus had exhausted all the 10 admissible chances so far. He would claim that since he had already passed PC 14 under Audit stream, he should be considered as 'deemed to have passed' PC 13. The respondents have given the details of the subjects in both these papers along with various provisions and it is abundantly clear that the two papers cannot be considered the same irrespective of the strenuous attempts of the applicant. As mandated by the rules, the applicant has to clear the PC 13

exam irrespective of his claim that PC 14 was more than what was covered to be tested in PC 13. If that were so, he could have easily passed PC 13 without any difficulty. Therefore, we are unable to accept his contention. However from Annexure-A15, we see that the respondents have given an onetime exemption to officials of A&E who have passed seven common papers in permissible 10(6+4 additional consecutive) attempts while appearing in SAS(Civil Audit) examination allowing them two more consecutive attempts to pass two exclusive papers of SAS(Civil Accounts) stream namely PC 13 (Accountancy) and PC 21(Government Accounts). A reading of this clarification shows that two more consecutive attempts have to be given to the officials who have passed 7 common papers in the permissible 10 attempts. The respondents have rightly said that the applicant has already exhausted 10 attempts. However, he has not been allowed to write the examination for two more consecutive attempts to pass the PC 13 and PC 21 exams. Inasmuch as he has already cleared PC 21, the applicant has to clear only PC 13. The respondents have given a narrow interpretation that since he wrote PC 13 examination after having switched over to the Accounts stream once again, he cannot be given any further chances. In other words, the further promotional opportunities for the applicant are entirely denied because of this narrow interpretation. Since it involves only passing of the examination, and the fact that the applicant has been working with the respondents for a considerable period of time, it is quite unjustified on the part of the respondents to deny an opportunity for him to pass the examination which they themselves have given as an onetime exemption vide Annexure-A15. Therefore, there shall be a mandate to the respondents to allow two consecutive chances to the applicant for passing PC 13-Accountancy examination.

(C.V.SANKAR)
MEMBER (A)

(DR.K.B.SURESH)
MEMBER (J)

/ps/

Annexures referred to by the applicant in OA.No.170/01869/2018

Annexure-A1: True copy of the Recruitment Rules of Indian Audit and Accounts Department for (Assistant Accounts Officer & Assistant Audit Officer)

Annexure-A2: True copy of Result Sheet

Annexure-A3: True copy of syllabus of PC 13 & PC 14

Annexure-A4: True copy of exemption letter dt.6.3.2011

Annexure-A5: True copy of letter dtd.6.11.2015

Annexure-A6: True copy of letter dtd.16.12.2015

Annexure-A7: True copy of letter dtd.2.3.2016

Annexure-A8: True copy of letter dtd.18.3.2016

Annexure-A9: True copy of letter dtd.13.4.2016

Annexure-A10: True copy of letter dtd.13.10.2016

Annexure-A11: True copy of Office Order dtd.19.5.2017

Annexure-A12: True copy of application dtd.30.5.2017

Annexure-A13: True copy of letter dtd.19.6.2017

Annexure-A14: True copy of representation dtd.3.7.2017

Annexure-A15: True copy of letter dtd.25.8.2017

Annexure-A16: True copy of Endorsement dtd.7.2.2018

Annexures with reply statement:

Annexure-R1: Order dtd.13.4.2006 issued by 1st respondent
Annexure-R2: Order dtd.25.2.2014 issued by 1st respondent
Annexure-R3: Order dtd.25.4.2014 issued by 1st respondent
Annexure-R4: Circular dtd.7.6.2010 issued by 1st respondent
Annexure-R5: Copy of the result sheet of August 2014
Annexure-R6: Copy of the result sheet of August 2015
Annexure-R7: Copy of the result sheet of March 2015
Annexure-R8: Copy of the syllabus for PC 13 & PC 14

Annexures with rejoinder:

-NIL-

Annexures with additional reply:

-NIL-
