



CWP-26349-2025 (O&M)

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**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

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CWP-26349-2025 (O&M)

Date of Decision :08.09.2025

**Comptroller and Auditor General of India
and others**

...Petitioners

Versus

Amit Lather and another**...Respondents**

**CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI
HON'BLE MR. JUSTICE VIKAS SURI**

Present: Mr. Harmanjit Singh Jugait, Advocate for the petitioners.

Mr. Rohit Seth, Advocate for respondent No.1-caveator.

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Harsimran Singh Sethi, J. (Oral)

1. In the present petition, the challenge is to the order dated 18.12.2024 (Annexure P/7) passed by the learned Administrative Tribunal, Chandigarh Bench, Chandigarh (in short, 'the Tribunal') by which, petitioners have been directed to restore the result of Subordinate Audit/ Account Service (SAS) examination of Paper PC-3, PC-8, PC-22, PC-2 and PC-16 in which respondent No.1 had appeared along with a direction to hold one of the remaining examination of paper PC-14 in which respondent No.1 is to appear so as to consider him for promotion to the post of Assistant Audit Officer (AAO) disregarding the Circular dated 19.11.2018 by which, condition of completing 02 years of service in order to attain said promotion



was imposed.

2. Learned counsel for the petitioners submits that though, respondent No.1 was initially appointed on the post of Auditor under Principal Director of Audit, Economic and Ministry Service, Delhi vide order dated 01.01.2013, and thereafter, he was mutually transferred to Principal Accountant General, Haryana, Chandigarh on 03.10.2016 and after the transfer, the petitioners were of the view that he has to have mandatory two years service in the said transferred department against which decision, treating respondent No.1 ineligible so as to appear in the SAS-2017 examination has been set aside by the Tribunal and the said decision taken by petitioners has been held to be bad by Tribunal, which is incorrect.

3. Learned counsel for the petitioners further submits that the respondent No.1 has to have two years of service in the office of Principal Accountant General (Audit), Haryana and the service rendered by respondent No.1 with the office of Principal Director of Audit, Economic and Ministry Service, Delhi has to be ignored so as to adjudge the eligibility of respondent No.1 to appear in SAS examination being conducted in the year 2017.

4. We have heard the learned counsel for the petitioners and have gone through the record with his able assistance.

5. A bare perusal of the impugned order dated 18.12.2024 (Annexure P/7) passed by the Tribunal shows that the rule governing the aspect of eligibility i.e. rule 9.2.6 of MSO, has been reproduced in the order itself according to which, 02 years of continuous service in the particular field office of IA & AD is imperative to be eligible to appear for the SAS



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examination for the purpose of promotion.

6. It may be noticed that in the year 2017 when the respondent No.1 was appearing in the said SAS examination for attaining eligibility for promotion he already had more than 04 years of service to his credit. The only ground taken to treat the respondent No.1 as ineligible was that he did not have two years of continuous service with the office of Principal Accountant General (Audit), Haryana, which was the department respondent No.1 had been mutually transferred to in the year 2016. The said objection taken by the petitioners was incorrect and has rightly been overruled by the Tribunal while passing the impugned order.

7. Further, a total of 02 years of service in a field office of AI & OA is required to be eligible to appear in the SAS examination for the purpose of promotion irrespective of the fact in which department the said service has been rendered, which rule has rightly been interpreted by the Tribunal to hold that in the year 2017 also, the respondent No.1 was eligible to appear in said examination.

7. Further, the only direction given by the Tribunal is to treat the examination which the respondent No.1 has already cleared as valid and another direction has been given that only the papers which the respondent No.1 is yet to clear, he be allowed to appear in the said examination and in any examination which the respondent No.1 has already appeared but the result has not been declared yet, the same be also declared so that in case he has cleared the same, he will not be liable to appear in the said examination again.

8. Keeping in view the above, as no perversity in the impugned order 18.12.2024 (Annexure P/7) passed by the Tribunal either on the basis



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of the facts, rules or settled principle of law has been pointed out by the learned counsel for the petitioners, no ground for interference by this Court is made out and the present writ petition is accordingly dismissed.

9 Ordered accordingly

10. Pending civil miscellaneous application, if any, stands disposed of.

(HARSIMRAN SINGH SETHI)
JUDGE

September 08, 2025

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Whether speaking/reasoned : Yes

Whether reportable : No

(VIKAS SURI)

JUDGE