2026:CGHC:32309

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HIGH COURT OF CHHATTISGARH AT BILASPUR

Order reserved on 22-07-2026

Final Order delivered on 28 -07-2026

Final Order uploaded on 28 -07-2026

WPS No. 2904 of 2025

1 - C.L. Sandilya S/o Hariram Sandilya Aged About 56 Years Posted As Assistant Grade -Iii Water Resources Division Baikunthpur District - Korea Chhattisgarh

--- **Petitioner**

versus

1 - State Of Chhattisgarh Through The Secretary Department Of Finance Mantralaya Mahanadi Bhawan Atal Nagar Nava Raipur District - Raipur Chhattisgarh

2 - Director Directorate And Pension Indrawati Bhawan Block A First Floor Atal Nagar Nava Raipur District - Raipur Chhattisgarh

3 - Under Secretary Department Of Finance Mantralaya Mahandi Bhawan Atal Nagar Nava Raipur District - Raipur Chhattisgarh

4 - Accountant General (A And E) Chhattisgarh Balodabazar Road Zero Point Raipur District - Raipur Chhattisgarh

5 - Shri Bhojendra Bhoyar Assistant Accountants Officer Directorate Of Treasury Account And Pension (Audit) Indrawati Bhawan Block A First Floor Atal Nagar Nava Raipur District - Raipur Chhattisgarh

--- **Respondents**

WPS No. 2925 of 2025

1 - Amar Singh Bisen S/o Late Shri Ramprasad Singh Bisen Aged About 59 Years R/o Ward No. 1, Amapara, Rajim, Tehsil Rajim, District Gariyaband, Chhattisgarh

---**Petitioner**

Versus

1 - State Of Chhattisgarh Through The Secretary, Department Of Finance, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

2 - Director Directorate Of Treasury, Accounts And Pension, Indrawati Bhawan, Block A, First Floor, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

3 - Under Secretary Department Of Finance, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

4 - Accountant General (A And E) Chhattisgarh Baloda Bazar Road, Zero Point, Raipur, District Raipur, Chhattisgarh

5 - Shri Bhojendra Bhoyar Assistant Accountants Officer, Directorate Of Treasury, Accounts And Pension (Audit), Indrawati Bhawan, Block A, First Floor, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

--- **Respondents**

WPS No. 8447 of 2025

1 - Dinesh Kumar Singh S/o Late Shri Shridhar Singh Aged About 60 Years R/o Awantika Colony, Quarter No. F-01 Jagdalpur District - Bastar, Chhattisgarh

---**Petitioner**

Versus

1 - State Of Chhattisgarh Through The Secretary, Department Of Finance Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur District - Raipur (C.G.)

2 - Director Directorate Of Treasury Accounts And Pension, Indrawati Bhawan Block A First Floor, Atal Nagar, Nava Raipur District - Raipur (C.G.)

3 - Under Secretary Department Of Finance, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur District - Raipur (C.G.)

4 - Account General (A And E) Chhattisgarh Baloda Bazar Road, Zero Point, Raipur District - Raipur (C.G.)

5 - Shri Bhojendra Bhoyar, Assistant Accountants Officer Directorate Of Treasury Accounts And Pension (Audit) Indrawati Bhawan, Block A First Floor Atal Nagar Nava Raipur District - Raipur (C.G.)

--- **Respondents**

<u>WPS No. 2906 of 2025</u>

1 - Jagannath Prasad Sao S/o Shri Bhagwat Prasad Sao Aged About 53 Years R/o G-3, Board Office Campus, Pensionbada, Raipur, District Raipur, Chhattisgarh

---**Petitioner**

Versus

1 - State Of Chhattisgarh Department Of Finance, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

2 - Director Directorate Of Treasury, Accounts And Pension, Indrawati Bhawan, Block A, First Floor, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

3 - Under Secretary Department Of Finance, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

4 - Accountant General (A And E) Chhattisgarh Baloda Bazar Road, Zero Point, Raipur, District Raipur, Chhattisgarh

5 - Shri Bhojendra Bhoyar Assistant Accountants Officer, Directorate Of Treasury, Accounts And Pension (Audit), Indrawati Bhawan, Block A, First Floor, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

--- **Respondents**

<u>WPS No. 2908 of 2025</u>

1 - Suresh Kumar Dwivedi S/o Shri Tulsi Ram Dwivedi Aged About 50 Years Posted As Sub-Inspector (A), Police Headquarter, Department Of Home, Naya Raipur, Atal Nagar, District Raipur, Chhattisgarh

---**Petitioner**

Versus

1 - State Of Chhattisgarh Directorate Of Treasury, Accounts And Pension, Indrawati Bhawan, Block A, First Floor, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

2 - Director Directorate Of Treasury, Accounts And Pension, Indrawati Bhawan, Block A, First Floor, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

3 - Under Secretary Department Of Finance, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

4 - Accountant General (A And E) Chhattisgarh Baloda Bazar Road, Zero Point, Raipur, District Raipur, Chhattisgarh

5 - Shri Bhojendra Bhoyar Assistant Accountants Officer, Directorate Of Treasury, Accounts And Pension (Audit), Indrawati Bhawan, Block A, First Floor, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

--- **Respondents**

WPS No. 2914 of 2025

1 - Puran Lal Tati S/o Shri M.R. Tati Aged About 43 Years Posted As Assistant Grade I, District -Treasury Sukma Sukma District - Sukma Chhattisgarh

---**Petitioner**

Versus

1 - State Of Chhattisgarh Directorate Of Treasury Account And Pension Indrawati Bhawan Block A First Floor Atal Nagar Nava Raipur District - Raipur Chhattisgarh

2 - Director Directorate Of Treasury Account And Pension Indrawati Bhawan Block A First Floor Atal Nagar Nava Raipur District - Raipur Chhattisgarh

3 - Under Secretary Department Of Finance Mantralaya Mahanadi Bhawan Atal Nagar Nava Raipur District - Raipur (C.G.)

4 - Accountant General (A And E) Chhattisgarh Balodabazar Road Zero Point Raipur District - Raipur (C.G.)

5 - Shri Bhojendra Bhoyar Accountants Officer Directorate Of Treasury Accounts And Pension (Audit) Indrawati Bhawan Block A First Floor Atal Nagar Nava Raipur District - Raipur (C.G.)

--- **Respondents**

WPS No. 2930 of 2025

1 - Ku. Kalyani Vijay Laxmi Banjare D/o Shri Taplal Banjare Aged About 42 Years Assistant Grade I, Directorate Of Treasury And Accounts, A Block, 1st Floor, Naya Raipur, Atal Nagar, District- Raipur, Chhattisgarh.

---**Petitioner**

Versus

1 - State Of Chhattisgarh Through The Secretary, Department Of Finance, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur, District- Raipur, Chhattisgarh.

2 - Director Directorate Of Treasury, Accounts And Pension, Indrawati Bhawan, Block A, First Floor, Atal Nagar, Nava Raipur, District- Raipur, Chhattisgarh.

3 - Under Secretary Department Of Finance, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur, District- Raipur, Chhattisgarh.

4 - Accountant General (A And E) Chhattisgarh Baloda Bazar Road, Zero Point, Raipur, District- Raipur, Chhattigarh.

5 - Shri Bhojendra Bhoyar Assistant Accountants Officer, Directorate Of Treasury, Accounts And Pension (Audit), Indrawati Bhawan, Block A, First Floor, Atal Nagar, Nava Raipur, District- Raipur, Chhattisgarh.

--- **Respondents**

WPS No. 2944 of 2025

1 - Jai Singh Sandilya S/o Shri Hariram Sandilya Aged About 53 Years Posted As Assistant Account Officer, District Transport Office Balrampur, Balrampur, District Balrampur- Ramanujganj, Chhattisgarh

---**Petitioner**

Versus

1 - State Of Chhattisgarh Through The Secretary, Department Of Finance, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

2 - Director Directorate Of Treasury, Accounts And Pension, Indrawati Bhawan, Block A, First Floor, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

3 - Under Secretary Department Of Finance, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

4 - Accountant General (A And E) Chhattisgarh Baloda Bazar Road, Zero Point, Raipur, District Raipur, Chhattisgarh

5 - Shri Bhojendra Bhoyar Assistant Accountants Officer, Directorate Of Treasury, Accounts And Pension (Audit), Indrawati Bhawan, Block A, First Floor, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

--- **Respondents**

<u>WPS No. 2952 of 2025</u>

1 - Naresh Ram S/o Late Shri Mohar Sai Aged About 47 Years Posted As Assistant Grade I, District Treasury Office Surajpur, District- Surajpur, Chhattisgarh.

---**Petitioner**

Versus

1 - State Of Chhattisgarh Through The Secretary, Department Of Finance, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur, District- Raipur, Chhattisgarh.

2 - Director Directorate Of Treasury, Accounts And Pension, Indrawati Bhawan, Block A, First Floor, Atal Nagar, Nava Raipur, District- Raipur, Chhattisgarh.

3 - Under Secretary Department Of Finance, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur, District- Raipur, Chhattisgarh.

4 - Accountant General (A And E) Chhattisgarh Baloda Bazar Road, Zero Point, Raipur, District- Raipur, Chhattisgarh.

5 - Shri Bhojendra Bhoyar Assistant Accountants Officer, Directorate Of Treasury, Accounts And Pension (Audit), Indrawati Bhawan, Block A, First Floor, Atal Nagar, Nava Raipur, District- Raipur, Chhattisgarh.

....Respondents

For Petitioners	: Mr. Amrito Das, Senior Advocate assisted by Mr. Abhyuday Singh, Advocate.
For State	: Mr. Suyashdhar Badgaiyan, G.A.
For Respondent No.4	: Mr. R.K. Gupta, Advocate
For Respondent No.5	: Mr. Sushil Dubey, Advocate

Hon'ble Shri Bibhu Datta Guru, J

CAV Order

1. Since all the petitions assail the common order and involve interconnected issues, they were heard and being disposed of by this common order. For the sake of convenience, the pleadings and the documents placed in WPS No.2904/2025 are being referred.

2. By these petitions, the petitioners have prayed for following reliefs:

> "*10.1 That, this Hon'ble Court may kindly be pleased to call for the entire record pertaining to the issuance of the order dated 22.11.2024 (ANNEXURE P-1) for its kind perusal.*
> *10.2 That, this Hon'ble Court may kindly be pleased to pass an appropriate writ / order quashing and setting aside the order dated 22.11.2024 (ANNEXURE P-1).*
> *10.3 That, this Hon'ble Court may kindly be pleased to pass an appropriate writ / order quashing and setting aside the result dated 20.12.2017 (ANNEXURE P-2)*
> *10.4 That, this Hon'ble Court may kindly be pleased to pass an appropriate writ / order directing the respondents to issue a revised*

final result for the Subordinate Accounts Service (Departmental) Examination Part II held between 08.08.2017 to 14.08.2017 after awarding the petitioner pro rata marks for the questions in Paper V which were outside the notified syllabus and for questions which were incorrect.

10.5 Any other relief, which this Hon'ble Court, may deem fit and proper, in the facts and circumstances of the case."

3. (i) Facts of the case, as projected in the petitions, are that the petitioners are working as Accountants in the respondent Department and have been serving the department since their appointment. Having successfully cleared the Subordinate Accounts Service (Departmental) Examination, Part I, they became eligible to appear in Part II, which is essential for promotion and career progression in the parent department. The Directorate of Treasury, Accounts and Pension issued an advertisement dated 27.04.2017 inviting applications for the Subordinate Chhattisgarh Accounts Service (Departmental) Examination, Part II, scheduled from 08.08.2017 to 14.08.2017. For Paper-V, the prescribed syllabus was Company Accounts and Store Control (Graduation Level). The petitioner prepared for the examination strictly in accordance with the notified syllabus. However, when Paper V was conducted, some questions were came allegedly outside the prescribed syllabus, i.e. questions relating to Cost Accountancy, a subject not included in the notified syllabus. It is further alleged that certain questions contained

incorrect figures. Despite objections raised by the petitioner, the respondents declared the examination result on 20.12.2017 without considering the grievances. After obtaining his evaluated answer script under the RTI Act, the petitioner submitted a representation seeking revision of the result by deleting the incorrect and out-of-syllabus questions and awarding appropriate marks.

(ii) Aggrieved by the arbitrary conduct of the examination, the petitioners filed W.P.(S) No. 6902 of 2018 and other connected matters before this Court. During the proceedings, the Court directed constitution of an expert committee to examine the allegations regarding Paper V. The committee found that Question No. 2(a) was partially incorrect, thereby acknowledging defects in the question paper. Pursuant to the directions of this Court, the petitioner submitted detailed objections on 11.11.2024. However, the respondents rejected the objections by order dated 22.11.2024 through a cryptic order without properly addressing the petitioner's contentions regarding the out-of-syllabus and incorrect questions. The respondents sought to justify the inclusion of Cost Accountancy by relying on the graduation syllabus of Pandit Ravishankar Shukla University and contending that its omission from the notified syllabus was merely a typographical error. The petitioner contends that such justification is untenable, as the examination had to be conducted strictly according to the syllabus published in the advertisement. The respondents also relied upon the admit card, which allegedly referred to Cost Accountancy. The petitioner submits that this reliance is misplaced because many candidates did not receive admit cards in time, compelling the Directorate to issue a public notice permitting candidates to collect admit cards at the examination centre by producing passport-size photographs shortly before the examination. Thus, the petitioners had legitimately prepared only on the basis of the officially notified syllabus.

4. (a) Learned counsel for the petitioners would submit that the respondents acted arbitrarily by setting questions in Paper V from Cost Accountancy, despite the notified syllabus containing no such subject. The syllabus, published along with the advertisement and uploaded on the official website, did not include Cost Accountancy, yet the question paper itself bore the heading "Cost Accountancy" and all seven questions were framed from that subject. Candidates were required to answer five out of the seven questions, thereby compelling them to attempt questions entirely outside the prescribed syllabus, which vitiated the fairness of the selection process. Learned counsel submits that Question No. 6(a) suffered from a material error, as the figure of Rs.25 was wrongly printed instead of Rs. 2500, a fact established through the copy of the original question paper

obtained under the RTI Act. Such an error rendered the question incongruous and seriously prejudiced the candidates.

(b) According to the petitioners, several questions were drawn from Advanced Accountancy and Advanced Cost Accountancy, subjects forming part of the M.Com. syllabus and not the notified syllabus for the present examination. The respondents' subsequent plea that omission of Cost Accountancy from the syllabus was merely a typographical error is wholly untenable, as candidates cannot be made to suffer for the authorities' own negligence. No material has been placed on record to show that responsibility for such a serious lapse was ever fixed or that any corrective action was taken. Learned counsel further submits that the respondents' reliance on the admit card, which incidentally mentioned Cost Accountancy in the timetable, is equally misconceived. The notified syllabus alone governs the scope of the examination, and candidates were entitled to prepare accordingly. Likewise, the rejection of the petitioners' objections on the ground that candidates ought to have answered the questions despite typographical errors reflects a casual and arbitrary approach.

(c) Learned counsel further submits that the petitioner did not receive the admit card prior to the scheduled examination. The Directorate issued an undated public notice stating that candidates who had not received their admit cards would be provided the same at the respective examination centres one hour before the commencement of the examination. The issuance of such a public notice itself indicates that the respondent authorities were conscious of the fact that, owing to the belated issuance of the admit cards shortly before the scheduled date of examination, several candidates might not have received them in time. Such lapses strike at the very fairness, transparency, and legality of the selection process and cannot be sustained in law.

5. (I) *Per contra,* learned counsels for the respondents would submit that the Subordinate Accounts Service (Departmental) Examination is conducted by the Finance Department for employees of the accounts cadre, and qualifying the examination is necessary for promotion. Pursuant to the advertisement dated 27.04.2017, the petitioners appeared in the examination and subsequently challenged the evaluation. Learned counsel further submits that in the earlier round of litigations by a common order dated 10.09.2024, this Court directed the respondent authorities to decide the petitioners' objections after granting them a personal hearing. In compliance with the directions of this Court, expert committee was constituted to examine the grievances. After considering the petitioners' written submissions and granting them a personal hearing, the committee concluded that the questions in Paper V were based on the B.Com. Second Year syllabus prescribed by Pandit Ravishankar Shukla University and were

within the required standard. Learned counsel further submits that the committee further found that omission of the words "Cost Accounts" from the advertisement dated 27.04.2017 was merely a clerical error. The complete title of Paper V, including "Cost Accounts", was correctly reflected in the admit cards issued prior to the examination, thereby informing all candidates of the subjects covered.

(II) Learned counsels submit that the Subordinate Accounts Service (Departmental) Examination is conducted by the Finance Department for promotion of employees in the accounts cadre. Pursuant to the advertisement dated 27.04.2017, the petitioners appeared in the examination and subsequently challenged the evaluation. By order dated 10.09.2024, this Court directed the respondents to consider their objections after granting a personal hearing. In compliance, an expert committee considered the petitioners' written submissions and personal hearing and found that the questions in Paper V were based on the B.Com. II Year syllabus prescribed by Pandit Ravishankar Shukla University. The committee further held that omission of the words "Cost Accounts" from the advertisement was only a clerical error, as the complete title of Paper V was correctly mentioned in the roll numbers and examination timetable issued before the examination.

(III) By placing reliance upon the decision rendered by the

Supreme Court in the matter of ***Employees State Insurance Corporation v. Union of India and Others (2022) 11 SCC 392,*** learned counsel for the State would submit that in the event of a conflict between the statement in an advertisement and the service regulations, the latter shall prevail. Thus, the incorporation of Cost Accountancy subject is just and proper and there is no illegality at all. Accordingly, the examination was conducted fairly and the petitioners' objections were rightly rejected.

6. I have heard learned counsel for the parties, perused the pleadings and documents.

7. The undisputed facts are that the petitioners participated in the Chattisgarh Subordinate Accounts Services (Departmental) Examination Part II conducted between 08/08/2017 to 14/08/2017. In the said examination, the syllabus was uploaded on the official website of the Department. It is an undisputed fact that the published syllabus did not include the subject Cost Accountancy. However, the said subject was introduced for the first time in the admit cards issued to the candidates. It is also borne out from the record that some of the petitioners received their admit cards only a few days before the commencement of the examination, while others received them at the examination center merely few hours before the examination. Consequently, the petitioners had no prior notice or reasonable opportunity to prepare for the newly introduced subject of Cost Accountancy.

Nevertheless, they appeared in the examination and, owing to the inclusion of the said subject without adequate prior notification, they were unable to secure the qualifying marks and consequently failed to clear the examination.

8. By raising their grievances, earlier, the petitioners approached this Court by filing WPS No.6902/2018 and connected matters, wherein this Court directed the respondents authorities to constitute a Committee and looking to the grievances of the petitioners. Subsequently, on receipt of the report of the Committee, this Court disposed of the writ petition and remanded back the matter to the authority to consider and decide the objection raised by the petitioner after affording due opportunity of personal hearing to them. Thereafter, the petitioner raised objection before the authorities who vide order dated 22/11/2024 rejected the objections raised by the petitioners without due appreciation of the material placed by the petitioners.

9. It is an admitted fact that the subject Cost Accountancy was never notified by the respondent authorities as part of the prescribed syllabus. The said subject was introduced for the first time only at the stage of issuance of the admit cards. If the omission of the subject from the published syllabus was on account of a typographical or clerical error on the part of the respondent authorities, it was incumbent upon them to rectify the mistake by granting the petitioners adequate notice and sufficient time to

prepare for the newly introduced subject, rather than merely mentioning it in the admit cards issued immediately prior to the examination.

10. It is also evident from the material available on record that the objections raised by the petitioners with regard to alleged incorrect questions, the same have also been rejected in a cryptic manner, that too, without assigning sufficient and cogent reasons.

11. It is a settled principle of law that the rules of the game cannot be changed after the game has begun. Equally well settled is the principle that where an earlier notification prescribing the syllabus is superseded or modified by a subsequent notification issued before the commencement of the examination, the later notification alone governs the selection process and prevails over the earlier one. Therefore, if the authorities intended to alter or correct the syllabus, they were required to do so by issuing a proper corrigendum or a fresh notification sufficiently in advance of the examination so as to afford the candidates a reasonable opportunity to prepare.

12. In the present case, once the respondent authorities had published the syllabus and invited eligible candidates to participate in the examination on that basis, it was not open to them to introduce an altogether new subject, namely, Cost Accountancy, merely through the admit cards issued immediately

prior to the examination. Even assuming that the omission of the said subject from the earlier published syllabus was attributable to a clerical or typographical error, the respondents were duty-bound to rectify the same by issuing an appropriate corrigendum or a fresh notification and by granting adequate time to the candidates to prepare for the newly introduced subject. In the absence of such a valid re-notification, the respondents could not alter the basis of selection at the eleventh hour through the admit cards. Such a course is contrary to the settled doctrine that the rules of the game cannot be changed after the game has commenced.

13. With regard to the reliance placed by the learned counsel for the State upon the decision rendered by the **Supreme Court in the matter of *Employees' State Insurance Corporation (Supra)*** wherein it has been observed that, in respect of service jurisprudence, in the event of a conflict between the statement in an advertisement and the service regulations, the latter shall prevail, there is no doubt in this regard. However, in the case at hand, at the last few days, that too through the admit cards, the respondent authorities incorporated the new subject of Cost Accountancy. Even some of the candidates got the admit cards at the examination center just a few hours before the examination. If the respondents intended to incorporate the subject of Cost Accountancy, they were always at liberty to do the same. However, prior thereto, they ought to have provided some time to

the candidates by extending the date of the examination, but the same has not been done.

14. Having considered the entire facts and circumstances of the case in their proper perspective, this Court is of the considered view that the respondent authorities failed to publish the subject Cost Accountancy in the prescribed syllabus within a reasonable time. The said subject was notified only through the admit cards issued to the candidates, which cannot be regarded as due or adequate prior notification.

15. Accordingly, all the writ petitions are **allowed**. The order dated 22.11.2024 (Annexure P-1), as well as the result published on 20.12.2017 (Annexure P-2), are hereby quashed. However, the respondent authorities shall be at liberty to conduct the Chhattisgarh Subordinate Accounts Services (Departmental) Examination, Part II, afresh after duly notifying the complete syllabus in accordance with the applicable Rules and Regulations. The revised syllabus shall be communicated to all eligible candidates well in advance of the examination so as to afford them adequate opportunity for preparation.

16. There shall be no order as to cost(s). SD/-

(Bibhu Datta Guru)
Judge

Gowri/ Amardeep