



IN THE HIGH COURT OF MADHYA PRADESH
AT GWALIOR

BEFORE

HON'BLE SHRI JUSTICE ANAND SINGH BAHRAWAT

ON THE 12th OF MARCH, 2026

WRIT PETITION No. 3373 of 2018

SARVESH DHINGRA

Versus

STATE OF MADHYA PRADESH AND OTHERS

Appearance:

Shri Dharmendra Singh Raghuvanshi - Advocate for petitioner.

Shri Prabhat Pateriya – Government Advocate for respondent/State.

ORDER

This petition, under Article 226 of Constitution of India, has been filed seeking the following relief (s):

“(i) That, the present petition filed by the petitioner may kindly be allowed;

(ii) That, the impugned order dated 30.1.2018 passed by the respondent no.2-Commissioner Annexure P/1 so far as it relates to the petitioner be directed to be quashed and set aside.

(iii) That, It may be held that the petitioner is having requisite quantification of Graduation in Commerce having degree of BBA. in terms of the certificate issued by the University and accordingly the



appointment order to the post of Astd. Accountant be directed to be issued to the petitioner with all consequential benefits with effect from the date the other persons from the same selection/merit list have been extended the benefit with all consequential benefits including the arrears of salary and seniority may kindly be directed to be extended to the petitioner.

(iv) That, any other just, suitable and proper relief, which this Hon'ble Court deems fit, may also kindly be granted to the petitioner. Costs be also awarded in favour of the petitioner.”

2. It is submitted by learned counsel for petitioner that by order dated 30.1.2018 (S.No.9) candidature of petitioner for the post of Asstd. Accountant under the Urban Administration and Development Department has been cancelled on the ground that the petitioner is not having the requisite qualification of B.Com. It is submitted that in the advertisement itself the respondents have asked for requisite qualification for the post in question to be commerce graduate with computer knowledge from the recognized institution. However, there was no such qualification of B.Com required under the advertisement. It is submitted that even otherwise degree of B.B.A. is equivalent to Commerce Graduate and certificate to that effect has already been issued by the Commerce Department, Jiwaji University, Gwalior. The said certificate has been issued by the Department Head/Dean, Faculty of Commerce. It is submitted that when expert body has already given certificate stating that B.B.A. is equivalent to commerce graduate then respondents cannot reject the candidature of petitioner by impugned order dated 30.01.2018. It is submitted that as per Madhya Pradesh Municipal Corporations (Appointment and Conditions of Service of Officers and Servants) Rules, 2000 (for brevity “Rules, 2000), for the post of Assistant Accountant/Cashier, the minimum educational qualification is



graduate in commerce from a recognized University; proficiency in Computer. It is submitted that even in the Rules, only the graduation in Commerce is required and for the post of Assistant Accounts Officer the minimum educational qualification has been mentioned as B.Com. from a recognized university. It is submitted that for the post of Assistant Accountant/Cashier only requirement is graduate in commerce and not B.Com. from a recognized university. Even otherwise as per the certificate issued by the Jiwaji University (Annexure P-6) the BBA is equivalent to commerce graduate and petitioner is entitled to be appointed on the post of Assistant Accountant.

3. *Per contra*, it is submitted by learned counsel appearing on behalf of respondent/State that the case of petitioner has rightly been rejected as petitioner is not having B.Com. degree but the B.B.A. degree. i.e., Bachelor in Business Administration. The subjects taught in B.Com are different from the subjects taught in the BBA. It is submitted that merely because the students of BBA are eligible for admission in M.Com. doesn't make the B.B.A. equivalent to the B.Com. for all purposes, specifically for the purpose of appointment on the post of Assistant Accountant. It is submitted that though in the advertisement also the provisions of Rules, 2000 are mentioned, "Graduation in Commerce" is not other than the B.Com, which is known as undergraduate degree in Commerce. On these grounds, learned counsel appearing on behalf of respondent/State opposes the prayer made by learned counsel for petitioner by supporting the order impugned.

4. Heard learned counsel for the parties and perused the record.

5. From perusal of record, it is gathered that by order dated 30.1.2018 (S.No.9) candidature of the petitioner for the post of Asstt. Accountant under the



Urban Administration and Development Department has been cancelled on the ground that petitioner is not having the requisite qualification of B.Com. **In the advertisement itself, the respondents have asked for requisite qualification for the post in question to be commerce graduate with computer knowledge from the recognized institution. However, there was no such qualification of B.Com required under the advertisement. Even otherwise degree of B.B.A. is equivalent to Commerce Graduate and certificate to that effect has already been issued by the Commerce Department, Jiwaji University, Gwalior. The said certificate has been issued by the Department Head/Dean, Faculty of Commerce, relevant of which is quoted below, for ready reference and convenience:-**

“This is certified that Mr. Sarvesh Dhingra whose selection is under process for the post of Sahayak Lekhapal conducted by Professional Examination Board. He has passed B.B.A. from Jiwaji University and eligibility criteria for the exam is commerce graduate. As per the rules of admission of Jiwaji University, **B.B.A. graduate is eligible for M.Com. so, we give our acceptance that B.B.A. is equivalent to commerce graduate.**”

When expert body has already given certificate stating that B.B.A. is equivalent to commerce graduate then respondents cannot reject the candidature of petitioner by impugned order dated 30.01.2018. **As per Rules, 2000, for the post of Assistant Accountant/Cashier, the minimum educational qualification is graduate in commerce from a recognized University;** Proficiency in Computer, which for ready reference and convenience reads as under:

**SCHEDULE-II**

[see rule 5(2)]

Qualification for Direct Recruitment

S.No.	Designation	Educational Qualifications
(1)	(2)	(3)
1-22	XX	XX
23.	Assistant Accounts Officer	B.Com. from a recognized University and MP Accounts Exam Pass
24.	Assistant Accountant/Cashier	<u>Graduate in commerce from a Recognized University; proficiency in computer.</u>

Even in the Rules, only the graduation in Commerce is required and for the post of Assistant Accounts Officer the minimum educational qualification has been mentioned as B.Com. from a recognized university. For the post of **Assistant Accountant/Cashier only requirement is graduation in commerce and not B.Com. from a recognized university. Even otherwise as per the certificate issued by the Jiwaji University (Annexure P-6) the BBA is equivalent to commerce graduate.**

6. Furthermore, the expert body i.e. the Commerce Department, Jiwaji University, Gwalior has already issued the certificate stating that “we give our acceptance that B.B.A. is equivalent to commerce graduate”. And once the expert body has given opinion that the BBA is equivalent to the commerce graduate and even as per the Rules, B.Com. is not required whereas only the



qualification of commerce graduate is required, certainly petitioner is having the qualification of BBA which is equivalent to graduation in commerce and is thus entitled to be appointed on the post of Assistant Accountant.

7. It is a settled principle of law that the Court has limited scope in the findings given by the expert body. In the present case, the certificate has already been issued by the Department Head/Dean, Faculty of Commerce stating that the BBA is equivalent to commerce graduate and in the said advertisement the minimum qualification for holding the post of Assistant Accountant/Cashier was to be graduate in commerce. It would be wise and safe for the Court to leave the decision of academic matter to experts who are more familiar with the problems they face that the Courts generally can be.

8. In view of the foregoing discussion and the entire facts and circumstances of the case, this Court is of the considered opinion that present petition deserves to be and is accordingly ***allowed and disposed*** of in the following manner:

- (i) Impugned order dated 30.01.2018 is hereby quashed;
- (ii) Respondents are directed to give all consequential benefits including monetary benefits [Since petitioner was possessing required qualification as per the advertisement issued, as per rules and also in the light of the certificate (Annexure P-6) issued by the expert body i.e. Department Head/Dean, Faculty of Commerce, Commerce Department, Jiwaji University, Gwalior and since he was not at fault from the very inception, therefore, he is entitled to receive 50% of the emoluments as backwages] to petitioner such as appointment on the post of Assistant Accountant, seniority, increments which have already been granted to similarly situated



persons and place the petitioner in seniority list at proper place as per his marks (merit position); and

(iii) Respondents are directed to conclude the entire exercise contained in Direction (ii) within a period of three months from the date of receipt of certified copy of this order.

(Anand Singh Bahrawat)
Judge