



2026:AHC-LKO:40394

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

WRIT - A No. - 5766 of 2026

Jairam Maurya

.....Petitioner(s)

Versus

State Of U.P. Thru. Prin. Secy. Deptt. Of Secondary
Education Lko. And 4 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Pawan Kumar Pandey, Vittal
Counsel for Respondent(s)	:	C.S.C.

Court No. - 6

HON'BLE ABDHESH KUMAR CHAUDHARY, J.

1. Heard learned counsel for the petitioner and the learned Chief Standing Counsel who appears for the State-Respondent nos.1 to 4 and perused the record.

2. Notice to the respondent no. 5 is hereby dispensed with, as the matter is decided at the admission stage.

3. This petition has been filed by the petitioner with the following prayers:-

"(i) Issue a writ, order or direction in the nature of Certiorari quashing the impugned order dated 19.12.2025 (so far it relates to the petitioner) and order dated 03.02.2026 passed by the opposite party number 3, contained as Annexure Nos. 1 and 2 respectively to this writ petition.

(ii) Issue a writ, order or direction in the nature of mandamus directing the respondents to not give effect to the impugned order dated 03.02.2026 passed by the opposite party number 3 contained as Annexure No.2 to the writ petition, so far it relates to the petitioner.

(iii) Issue a writ, order or direction in the nature of Mandamus directing opposite parties to grant selection grade to the petitioner w.e.f. 29.09.2008 instead of 22.03.2016 and re-fix the salary of the petitioner accordingly and further make payment of the arrears of the difference amount."

4. Challenge is laid to the orders dated 19.12.2025 and 03.02.2026 issued by Respondent no.3 whereby the promotional pay scale granted to the petitioner on 29.09.2020 has been withdrawn and the direction is also made to recover the excess amount.

5. Contention put forth by learned counsel for the petitioner is that a vacancy

of Assistant Teacher (Mathematics) fell vacant in the year 1997 due to ad-hoc promotion granted to one Shri Birendra Singh to the post of ad-hoc Lecturer. He submitted that a request was sent by the respondent no.5 to the Service Selection Board for filling the post of Assistant Teacher (Mathematics) in the year 1997, and subsequently, in 1998, an advertisement was issued and thereafter, the petitioner was selected and appointed on 29.09.1998. He submitted that the services of the petitioner were regularised and after regularisation of services, the petitioner was drawing salary in grade pay 4800 and he was granted selected grade of Rs.66000/- vide order dated 22nd of March 2016. He further submitted that the petitioner was also granted the promotional pay scale of Rs.15600-39100/5400 with effect from 29.09.2020 but all of sudden, noticing an audit report, the District Inspector of Schools, vide impugned order has withdrawn the promotional pay scale.

6. It is argued by the learned counsel for the petitioner that only on the basis of audit report, the promotional pay scale granted to the petitioner has been withdrawn, which is impermissible under law. He further submitted that while passing the order impugned, the petitioner has not been associated and, as such, the orders impugned dated 19.12.2025 and 03.02.2026 are adversely affecting the petitioner. He submitted that not only the promotional pay scale has been withdrawn but the alleged excessive payment made to the petitioner after the order dated 29.09.2020, has been directed to be recovered. Therefore, submission is that the orders dated 19.12.2025 and 03.02.2026 are unlawful and unsustainable.

7. On the other hand, learned counsel for the State has opposed the contentions aforesaid and submitted that the District Inspector of Schools has rightly considered the audit report and once it is found that there are certain irregularities while granting promotional pay scale, the same has been withdrawn.

8. Considering the submission of the learned counsel for the parties, it is apparent that the promotional pay scale to the petitioner was granted in the year 2020 and on the basis of an audit report, the impugned order has been passed whereby the order of promotional pay scale has been withdrawn. It is an admitted fact that the petitioner has not been afforded any opportunity of hearing prior passing the order impugned.

9. This Court finds that the promotional pay scale has been granted seven years ago, and this materially affects the rights of the petitioner, and therefore, the opportunity of hearing to the petitioner is must. This court has also noticed that only on the basis of audit report, the order impugned has been passed, which is impermissible as per the law settled in the case of ***Dilip Singh Rana***

Vs State of UP, reported in 1993 SCC OnLine All 455. Paras 5 and 6 of the Judgment are quoted hereinunder:-

"5. The audit report could not be used as substantive evidence of the genuineness or bona fide nature of the transactions referred to in the accounts. Audit is official examination of the accounts in order to make sure that the accounts have been properly maintained according to the prescribed mode. Audit report is a statement of facts pertaining to the maintenance of accounts coupled with the opinion of the Auditor in respect thereof based on those facts. In "A Concise Dictionary of Law" (Oxford University Press) it is stated that an auditor's report must state whether or not in the auditor's opinion, the accounts have been properly prepared and given a true and fair view of the Company's financial position. If the audit shows that the accounts are not properly maintained, it may give rise to a reasonable suspicion of even belief that some wrong has been committed in respect of the matters to which the accounts relate. But the commission of that wrong cannot be proved by the opinion of the Auditors contained in the audit report.

6. It has to be proved like any other fact by relevant and admissible evidence. In words and Phrases, Volume IV-A, it is stated at page 577 that "Audit" means formal examination and verification of accounts, vouchers and other records and the result of such an examination. The duty of an Auditor is verification and not detection (see in re: Kingston Cotton Mill Company (No. 2), (1896) 2 Ch 279). In Halsbury's Laws of England the duty and function of an Auditor appointed to audit the accounts of a Company are described in the following words:-

"It is the duty of an Auditor to verify not merely the arithmetical accuracy of the balance-sheet, but its substantial accuracy and to see that it includes the particulars required by the articles and the statute, and contains a correct representation of the state of the Company's affairs. While, therefore, it is not his duty to consider whether the business is prudently conducted, he is bound to consider and report to the share-holders whether the balance-sheet shows the true financial position of the Company. To see this, he must examine the books and take reasonable care to see that their contents are substantially accurate."

10. Thus, it is settled law that only on the basis of audit report, unless corroborated by other evidence, no adverse proceedings can be drawn.

11. For the forgoing reasons and submissions, the orders dated 19.12.2025 and 03.02.2026 passed by the respondent no.3 are hereby quashed.

12. The District Inspector of Schools concerned is directed to take a fresh

decision after affording opportunity of hearing to the petitioner as well as other stakeholders, if any, within a period of sixty days, from the date of this order.

13. The petitioner is also directed to cooperate with the proceedings initiated by the District Inspector of Schools concerned.

14. With the aforesaid observations, the instant ***petition is allowed.***

June 5, 2026
MVS/-

(Abdhesh Kumar Chaudhary,J.)