

(2026) 08 KAR CK 2251

In the Karnataka High Court, Bengaluru Bench

Case No : WRIT PETITION NO. 23064 OF 2026 (S-KSAT)

Smt. Shwetha H. V.

APPELLANT

Vs

The State Of Karnataka & Ors.

RESPONDENT

Date of Decision : 06-08-2026

Acts Referred:

Constitution of India — Articles 226, 227
Karnataka Municipal Corporations (Common Recruitment of Officers and Employees) Rules 2011
Karnataka Civic Services (General Recruitment) Rules, 1977 — Rules 12, 21
Karnataka Government (Transaction of Business) Rules, 1977 — Rules 9, 11, 14

Citation : (2026) 08 KAR CK 2251

Hon'ble Judges : S.G.Pandit, J;K.Manmadha Rao, J

Bench : Division Bench

Advocate : Sri. Satish K., Sri. K.R. Rajendra, Sri P.S. Rajagopal, Sri M.R. Shailendra

Final Decision : Allowed

Judgement

(PER: HON'BLE MR. JUSTICE S.G.PANDIT)

The petitioner, unsuccessful applicant before the Karnataka State Administrative Tribunal at Bengaluru (for short "Tribunal") is before this Court under Article 226 of the Constitution of India, questioning the correctness and legality of order dated 23.07.2026 in Application No.2537/2026 passed by the Tribunal rejecting petitioner's prayer to quash the transfer and posting Notification dated 27.04.2026 insofar as the petitioner and respondent No.3 are concerned.

2. The brief facts of the case are that:

The petitioner is the substantive holder of the post of Joint Controller of State Accounts Department and presently working as Chief Accounts Officer, Mysuru Mahanagara Palike, Mysuru (for short "MCC"). Whereas, respondent No.3 is the substantive holder of the post of Deputy Controller of State Accounts Department and presently working as Deputy Controller (Finance) Office of the Director

General and Inspector General of Police, Bengaluru (for short "DG and IGP"). The petitioner was posted to work as Chief Accounts Officer, MCC, Mysore by notification dated 22.10.2024 and in terms of Annexure-A2/CTC dated 29.10.2024, the petitioner took charge of the post on 29.10.2024.

3. Under the impugned notification dated 27.04.2026 (Annexure-A5), the petitioner was transferred from the post of Chief Accounts Officer, MCC, Mysore to the Office of the Executive Officer, Zilla Panchath, Madikeri as Chief Accounts Officer and in place of the petitioner, respondent No.3 was posted, who was working as Deputy Controller (Finance), Office of the DG and IGP, Bengaluru. Questioning the said transfer notification, the petitioner was before the Tribunal in the above stated application No.2537/2026. Initially, the Tribunal, by order dated 30.04.2026 protected the interest of the petitioner by granting interim order of stay of transfer notification dated 27.04.2026. Thereafter, under impugned order dated 23.07.2026 of the Tribunal, the challenge of the petitioner to the transfer notification dated 27.04.2026 was dismissed holding that the Government decision to downgrade the post being a policy decision; is in public interest and is not an individual decision. Further, the Tribunal observed that the Government holds power to create, abolish, upgrade or downgrade the posts. Questioning the impugned order passed by the Tribunal dated 23.07.2026 as well as the impugned transfer notification dated 27.04.2026, the petitioner is before this Court in this writ petition.

4. Heard learned counsel Sri.K.Satish for petitioner, learned Additional Government Advocate Sri.K.R.Rajendra for respondent Nos.1 and 2 as well as learned senior counsel Sri.P.S.Rajagopal for Sri.M.R.Shailendra, learned counsel for respondent No.3. Perused the entire writ petition papers as well as the original records produced by learned AGA relating to the impugned transfer notification dated 27.04.2026 during the course of hearing.

5. Learned counsel Sri.K.Satish for petitioner would submit that the impugned transfer notification dated 27.04.2026 posting respondent No.3 in place of the petitioner is opposed to Cadre and Recruitment Rules relating to the Municipal Corporations i.e., Karnataka Municipal Corporations (Common Recruitment of Officers and Employees) Rules 2011 (for short "2011 Rules"). By referring to Rules 2011, learned counsel for the petitioner would submit that the Chief Accounts Officer of a Municipal Corporation is to be filled up by an Officer belonging to the cadre of Joint Controller of State Accounts Department. It is specific contention of the learned counsel for the petitioner that respondent No.3 being an Officer belonging to the cadre of Deputy Controller of State Accounts, cannot be posted to work as Chief Accounts Officer. Further, learned counsel for the petitioner would submit that though the transfer notification dated 27.04.2026 indicates that the post of Chief Accounts Officer at MCC, Mysore is downgraded to the post of Deputy Controller of Finance, the same is impermissible and downgrading of the post is contrary to the norms prescribed for downgrading the post. Learned counsel would also submit that the statutory

Rules requires the post of Chief Accounts Officer to be filled up by an Officer belonging to the Cadre of Joint Controller of State Accounts, the same cannot be downgraded by an executive order, that too without passing any separate order to downgrade the post. The method of filling up of the post of Chief Accounts Officer at MCC by Joint Controller of State Accounts by that of Deputy Controller of State Accounts is contrary to Rules 2011. Further, learned counsel for the petitioner would submit that, no notification or Government Order is issued to change the method of filling up of the post of Chief Accounts Officer, as such, the transfer notification dated 27.04.2026 is wholly illegal and opposed to Rules 2011.

6. Learned counsel Sri.Satish for petitioner would further submit that the impugned transfer notification is issued only to favour respondent No.3 and the manner in which, the transfer notification is issued indicating that downgrading the post of Chief Accounts Officer to be filled up by Deputy Controller of State Accounts itself evidences that the transfer notification is to favour respondent No.3. Further, learned counsel would submit that the Tribunal committed a grave error in coming to the conclusion that the Government could cure the defect by issuing a separate order to downgrade the post. It is submitted that the Tribunal failed to appreciate the fact that the transfer notification is opposed to Rules 2011. Thus, he would pray for allowing the writ petition and to set aside the impugned transfer notification dated 27.04.2026.

7. Learned Additional Government Advocate Sri.K.R.Rajendra for respondents No.1 and 2 would support the order passed by the Tribunal and further submits that since the Chief Minister has approved the transfer, no interference is called for with the transfer notification.

8. Learned senior counsel Sri.Rajagopal for respondent No.3 supporting the order passed by the Tribunal would submit that the petitioner is at Mysore for more than 10 years and taking note of long stay of the petitioner at Mysore, the petitioner has been transferred from Mysore to Madikeri. Learned senior counsel would submit that the petitioner has no right to hold on to a particular post. Learned senior counsel would further submit that when the petitioner has completed his term at Mysore, she cannot raise or object the posting of respondent No.3 while transferring the petitioner from Mysore to Madikeri. Further, learned senior counsel would submit that the transfer is an incidence of service and as it is not a condition of service, the Tribunal is justified in rejecting the petitioner's prayer to quash the transfer notification dated 27.04.2026. Thus, he would pray for dismissal of the writ petition.

9. Having heard the learned counsel for the parties and on perusal of the entire writ petition papers including the original records, we are inclined to interfere with the impugned order passed by the Tribunal as well as the impugned transfer notification dated 27.04.2026.

10. There is no dispute that the petitioner is substantively holding the post of

Joint Controller of State Accounts and respondent No.3 is substantively holding the post of Deputy Controller of State Accounts. The method of recruitment in terms of 2011 Rules in respect of the post of Chief Accounts Officer in a Municipal Corporation is by deputation from State Accounts Department from the cadre of Joint Controller. Further, 2011 Rules also makes it clear that the Chief Accounts Officer shall be filled up only by Joint Controller of State Accounts Department. When Cadre and Recruitment Rules prescribe filling up of a particular post, the post shall be filled up in the manner prescribed under the Cadre and Recruitment Rules. The State-Respondents No.1 and 2 have no other option but to fill up the post of Chief Accounts Officer at MCC, Mysore by cadre Officer of Joint Controller of State Accounts belonging to State Accounts Department. The filling up of the post of Chief Accounts Officer at MCC, Mysore by a lower cadre of Officer of Deputy Controller of State Accounts by stating that the post of Chief Accounts Officer is to be filled up by downgraded cadre post is wholly illegal and contrary to Rule 2011.

11. Admittedly, no separate order or notification is issued to downgrade the post of Chief Accounts Officer to be filled up by Deputy Controller of State Accounts. When the statutory rules prescribe filling up of post of Chief Accounts Officer by cadre officer of Joint Controller of State Accounts belonging to the State Accounts Department, unless the Rules are amended in the manner known to law, by issuing executive order, the method of recruitment cannot be amended or changed.

12. As observed by the Tribunal it is true that it is within the exclusive jurisdiction of the Government to create, abolish, upgrade or downgrade the posts. However, such right to create, abolish, upgrade or downgrading the posts shall be in accordance with law. The Tribunal is also justified in observing that under Rules 12 and 21 of Karnataka Civic Services (General Recruitment) Rules, 1977 read with Chapter IV of DPAR, Secretariat Manual and Rules, 9, 11 and 14 of Karnataka Government (Transaction of Business) Rules, 1977, the Government is fully competent to reallocate and shift a cadre post or to upgrade or downgrade a cadre post in the interest of administration and public safety. However, the same shall be done by following the procedure prescribed for such reallocation, shifting the cadre post or downgrade or upgrade a cadre post.

13. In the instant case, the manner in which the impugned transfer notification is issued amply establishes that the transfer notification dated 27.04.2026 downgrading the method of filling up the post of Chief Accounts Officer with that of Deputy Controller of State Accounts is to favour respondent No.3. If the State was interested in downgrading the post to be filled up by the Deputy Controller of State Accounts, it would have followed the procedure contemplated for downgrading a post by amending Rules 2011.

14. The petitioner is nearing completion of her tenure as Chief Accounts Officer at MCC, Mysore. If the petitioner is at Mysore for very long, it is open for respondents No.1 and 2 to effect transfer of petitioner in the interest of

administrative exigency and posting a person competent to hold the post of Chief Accounts Officer, MCC, Mysore in terms of Rules 2011.

15. On going through the original records leading to the issue of impugned transfer notification dated 27.04.2026, it is seen that the transfer and posting of petitioner and respondent No.3 has taken place on the note issued by the then Chief Minister. A perusal of the note sheet indicates that the Officers who have noted the proceedings, have failed to bring to the notice of the Chief Minister the relevant Rules i.e., 2011 Rules. It is the primary duty of the Officers concerned to bring to the notice of Minister or Chief Minister the relevant Rules or provision when situation demands. The concerned Officers cannot blindly follow the noting of the Ministers or Chief Minister, if the same are contrary to any provision of the Act or Rules.

16. For the reasons recorded above, the writ petition deserves to be allowed and accordingly, the following order:

(i) The writ petition is allowed.

(ii) The order dated 23.07.2026 in Application No.2537/2026 passed by the Tribunal is set aside. Consequently, the impugned transfer notification bearing No. **DE/139/gÁ-É¥À/2026** dated 27.04.2026 is quashed.

(iii) Liberty is reserved to respondents No.1 and 2 to transfer the petitioner in the interest of administrative exigency strictly in accordance with the transfer guidelines by posting a Competent Officer who is eligible to hold the post in terms of Rules 2011.