

2025:PHHC:024344



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

COC-1542-2018 (O&M)
Decided on:-19.02.2025

Pawan Kumar Sharma and others

....Petitioners..

vs.

Dr. Hasmukh Adhia, Secretary, Govt. of India
Ministry of Finance, Deptt. of Revenue
and others

...Respondents.

CORAM: HON'BLE MR. JUSTICE HARKESH MANUJA

Present: Mr. Nandan Jindal, Advocate,
 for the petitioners.

 Mr. Saurabh Goel, Senior Standing Counsel,
 for the respondents -CBIC.

HARKESH MANUJA J. (Oral)

1. By way of present petition, prayer has been made for initiation of contempt proceedings against the respondents for the alleged willful non-compliance of order dated 26.03.2015 passed by the Hon'ble Supreme Court in Civil Appeal Nos.2485-2490 of 2010, whereby, the merger of various cadres by the Custom and Excise Department been carried out upon their restructuring through promulgation of the Tax Assistant (group 'C' post) Recruitment Rules, 2003 and the Senior Tax Assistant (group 'C' post) Recruitment Rules, 2003, was upheld.

2. The sole grievance raised on behalf of the petitioners, who were Data Entry Operators and upon restructuring became part of cadre of tax

Assistant Recruitment Rules, 2003 were notified on 16.01.2003, whereas, those came to be implemented in May 2005 only.

3. I have heard learned counsel for the parties and gone through the paper book.

4. No doubt, the Tax Assistant Recruitment Rules, 2003 were notified in the official gazette on 16.01.2003, however, the issue about its implementation or enforcement cannot be gone into in the present proceedings and no specific direction in this regard was ever issued by the Hon'ble Apex Court in its decision dated 26.03.2015. Moreover, any such grievance being based on fresh cause of action to the petitioners, they shall be at liberty to avail their remedy as per law.

5. In such circumstances, there being no willful non-compliance towards any of the directions issued by the Hon'ble Apex Court vide its order dated 26.03.2015, finding no merits in the present petition, the same is as such, dismissed.

6. Pending application, if any, also stands disposed of.

19.02.2025

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(HARKESH MANUJA)
JUDGE

Whether speaking/reasoned:
Whether reportable:

Yes/No
Yes/ No