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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 2537/2025 & CM APPLs.11982-83/2025

RAMESH CHANDER .....Petitioner

Through: Petitioner in person.

versus

THE CHAIRMAN CENTRAL BOARD OF DIRECT TAXES, & ORS. .....Respondents

Through: Mr. Baldev Shekhar, CGSC with Mr. Rajkumar Maurya, GP and Mr. Krishna Chaitanya, Adv.

CORAM:
HON'BLE MR. JUSTICE C. HARI SHANKAR
HON'BLE MR. JUSTICE AJAY DIGPAUL

JUDGMENT (ORAL)

% **28.02.2025**

C. HARI SHANKAR, J.

1. The petitioner instituted OA 3843/2022 before the Central Administrative Tribunal[1], aggrieved by the fact that he had not been promoted to the cadre of Principal Commissioner of Income Tax. The prayer clause in the OA reads thus:-

> "In view of the facts & circumstances mentioned above and the submissions, this Hon'ble Tribunal may graciously be pleased to:
>
> (a) Direct the Respondents to promote the Applicant to the cadre of Principal Commissioner of Income Tax.
>
> (b) Declare that inaction of the Respondents is clearly illegal and unsustainable in the eyes of law.

[1] "the Tribunal", hereinafter

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(c) Award suitable but exemplary costs to the Applicant for Respondents' forcing the Applicant to pursue the avoidable litigation and not allowing the just dues.

(d) Direct the Respondents to make payment of the dues along with interest at the rate of l 8%.

(e) Pass any other order or direction this Hon'ble Tribunal deems fit in the facts and circumstances of the case.

(f) Direct respondents to pay cost of litigation to the applicant."

2. During the currency of the aforesaid OA, the petitioner was promoted as Principal Commissioner of Income Tax with effect from 19 March 2021, against vacancies of the panel year 2019. This promotion was made after processing of the file through the Appointments Committee of Cabinet[2]. The promotion order reads thus:-

"F. No. A-32011/1/2020-Ad.VI
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
****

North Block, New Delhi,
The 27th March, 2024.

<u>Office Order No. 88 of 2024</u>

Consequent upon approval of the Competent Authority, Shri Ramesh Chander, IRS (Retd.) (90102) is, hereby, promoted to the grade of Principal Commissioner of Income Tax (Pr.CIT) (level 15 in the pay matrix Rs. 1,82,200-2,24,100/-) for the panel year 2019 notionally w.e.f. 19.03.2021 i.e. the date of promotion of his Junior and until further orders.

(J S Malik)
Under Secretary to the Government of India

[2] "ACC" hereinafter

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Tel. No 011-23095474"

3. In view of the promotion granted to the petitioner as Principal Commissioner of Income Tax with effect from 19 March 2021, which was the date from which his junior had been promoted, prayer (a) in the OA did not survive for further consideration. This position has been accepted by the petitioner, who appears in person, both before the Tribunal as well as before this Court.

4. Before the Tribunal, the petitioner also submitted that he was not pressing prayers (c) and (d) in the OA. As such, the petitioner also decided to forego his claims to costs and interests. The petitioner, however, insisted that the Tribunal passed a decision on prayer (a) and (b)**,** which was for a declaration that the respondent had acted illegally, assumably in not promoting the petitioner as Principal Commissioner.

5. The Tribunal has noted the said submission, but has held that it was not inclined to enter into the issue as the petitioner had already been promoted as Principal Commissioner of Income Tax with effect from the date from which he contended that he was entitled to such promotion. Accordingly, the OA filed by the petitioner stands disposed of by the Tribunal on holding that the petitioner's grievance stands redressed.

6. The petitioner has now approached this court by means of the present writ petition assailing the said decision.

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7. We have heard Mr. Ramesh Chander, who appears in person.

8. Mr. Ramesh Chander, seeks a declaration that the respondent had acted illegally in not promoting him as Principal Commissioner. In fact, more precisely, what Mr. Ramesh Chander seeks, as ventilated by him before us is for a declaration that the respondent had acted illegally in processing his case through ACC.

9. We fail to understand how such a stand can be raised. As a beneficiary of the promotion to the post of Principal CIT, with effect from 19 March 2021, which was after approval had been obtained by the ACC for the said promotion, it can clearly not lie in the mouth of the petitioner who now seek to contend that the case should not have been processed through the ACC.

10. If the petitioner is to be permitted to raise such a contention, it would require him to forego his promotion to the post of Principal Commissioner, CIT.

11. Moreover, the declaration the petitioner seeks from the Court, appears to be more of an ego issue than anything else.

12. Having agreed to give up his claims for costs and interests, it defeats the comprehension as to what the petitioner is seeking to achieve by a declaration by the court in the terms that he seeks.

13. We are in agreement with the Tribunal that nothing survived for

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consideration in the OA and the Tribunal, therefore, correctly disposed of the OA as not surviving for further consideration.

14. This writ petition is completely misconceived.

15. In as much as the petitioner is appearing in person, we refrain from imposing costs.

16. The petition is dismissed.

C. HARI SHANKAR, J.

AJAY DIGPAUL, J.

FEBRUARY 28, 2025/*sk*

Click here to check corrigendum, if any

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