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

\+ **W.P.(C) 2419/2026 & CM APPL. 11814/2026**

SURESH YADAV .....Petitioner

Through: Mr. Ankur Chibber, Ms. Lolita D. Crasta & Mr. Parikshit Singh Bhati, Advs.

versus

CENTRAL BOARD OF DIRECT TAXES CBDT THROUGH ITS CHAIRMAN DEPARTMENT OF REVENUE & ANR.

.....Respondents

Through: Mr. Piyush Beriwal, Ms. Ruchita Srivastava, Ms. Neha Kamboj & Mr. Dev Aaseri Advs. for R-2.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE AMIT MAHAJAN

O R D E R

% **20.02.2026**

CM APPL. 11815/2026 [*exemption*]

1. Allowed, subject to all just exceptions.

2. Application stands disposed of.

W.P.(C) 2419/2026 & CM APPL. 11814/2026

3. The present petition has been filed assailing the order dated 29.10.2025, passed by the learned Central Administrative Tribunal, Principal Bench, New Delhi, (hereinafter '**Tribunal**') in O.A. No. 4028/2025.

4. Briefly stated, the Petitioner served as a member of the Indian Revenue Services (1994 Batch) and sought Voluntary Retirement which was accepted on 26.01.2022, while holding the post of Commissioner of Income Tax (CIT), Pune.

5. The Petitioner filed the above O.A., claiming that though he was eligible for Notional Promotion to the post of Principal CIT as his

name was empanelled in the vacancies for the year 2022 and also cleared by the Appointments Committee of the Cabinet, however, the Competent Authority *vide* order dated 30.06.2023 has omitted Petitioner's name from list of promoted candidates on the ground that the Petitioner was relieved from service on Voluntary Retirement on 26.01.2022.

6. Admittedly, the Petitioner sought Voluntary Retirement and was relieved from services on 26.01.2022. Once the employee has sought VRS, which is not akin to superannuation after completion of service, he cannot now turn around to seek Notional Promotion. Additionally, the order dated 30.06.2023, clearly records that the promoted officers will stand promoted from the date they assume charge and since, the Petitioner had already sought VRS with effect from 26.01.2022, the Petitioner could not have assumed charge and was thus not promoted to the post of Principal CIT.

7. Consequently, it emerges that a plausible view has been taken by the learned Tribunal, which does not warrant any interference by this Court.

8. Accordingly, the present petition is dismissed, along with pending application(s), if any.

ANIL KSHETARPAL, J

AMIT MAHAJAN, J

FEBRUARY 20, 2026/*"SK"*