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

\+ W.P.(C) 10578/2021 & CM APPL. 7995/2023

RAJAT CHAKRABORTY & ORS. .....Petitioners

Through: Mr. P.S. Bindra, Senior Advocate with Mr. Vinayak Marwah, Advocate.

versus

GOVERNMENT OF NCT OF DELHI & ORS. .....Respondents

Through: Mrs. Avnish Ahlawat, SC (GNCTD) with Ms. Aliza Alam and Mr. Mohnish Sehrawat, Advocates for R-1.
Mr. Mushtaque Ali, DDE Zone-29 and Mr. Tanveer Alam, OSD, Distt, South-East.
Mr. Anukul Raj, Ms. Nikita Raj, Mr. Tushar Bhalla, Mr. Naveen, Mr. Vishal Yadav and Mr. Manjeet Goswami, Advocates for R-2 & 3.

CORAM:
HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% **02.02.2026**

1. The Petitioners are teachers and other staff members employed with Respondent No. 2 School, which is managed and controlled by Respondent No. 3 Society. They have approached this Court seeking, *inter alia*, directions for payment of salary and service-related benefits, deposit of statutory dues, consideration for promotion, and consequential reliefs. The reliefs sought are as under:

> *"(i) MANDAMUS directing, commanding and requiring the Respondent No. 2 School to forthwith (i) deposit Petitioners' General Provident Fund (GPF) monthly contribution in the scheduled GPF account, details whereof are given m ANNEXURE-P/1 with interest @ 18% per annum (ii) deposit Income Tax deducted at source from the*

salary of the Petitioners with the Income Tax Department along with interest as demanded by the Income Tax Department (iii) pay benefits such as LTC, Medical Reimbursement, Dearness Allowance, Children Education Allowance & other dues to the Petitioners, details whereof are given in ANNEXURE-P/5 with interest @ 18% per annum (iv) pay benefits under the Modified Assured Career Progress (MACP) Scheme to the Petitioners, details whereof are given in ANNEXURE-P/6 (v) pay monthly salary in time to the Petitioners (vi) Update Service Record and Annual Confidential Reports (ACRs) of the Petitioners;

(ii) MANDAMUS directing, commanding and requiring the Respondent No. 2 School to promote Petitioner No. 16 to the post of TGT (Social Science) with effect from 2018 and the Petitioner No. 12 to the post of PGT (History) with effect from July, 2020 along with all consequential benefits to both; and

(iii) Mandamus directing, commanding and requiring the Respondent No. 5-Deputy Commissioner of Income Tax to take action in accordance with law against the Respondent No.2 School for not having deposited the tax deducted at source from the salaries of the Petitioners; and"

2. The controversy, as it emerges from the pleadings and submissions, is narrow. The entitlement of the Petitioners to salary and the service benefits enumerated in prayer clause (i) is not denied as a matter of principle. The stand of Respondent No. 2 School is that payments and deposits have been made. The Petitioners dispute that assertion and maintain that substantial shortfalls remain.

3. In effect, therefore, the dispute under prayer clause (i) is not about the existence of the entitlement, but about arithmetical correctness, proof of deposit, and reconciliation of accounts. That exercise turns on primary documents such as salary slips, bank statements, vouchers, attendance records, bills towards reimbursements, GPF schedules and challans, and TDS returns and deposit proofs. Further, while exercising jurisdiction under Article 226, it is not appropriate to undertake a first-instance examination of accounts across multiple employees and multiple heads of claim, particularly where each Petitioner's computation may vary and

reconciliation may be required at granular level.

4. The appropriate course, therefore, is to have the statutory body examine the rival computations and supporting records, and record a reasoned determination of the amounts, if any, due to each Petitioner. The DoE is best placed to do so, because it is the governing body responsible for overseeing middle, secondary, and senior secondary education in Government and Aided schools across Delhi; and also because the task is essentially administrative-accounting.

5. Accordingly, the DoE shall, through an officer not below the rank of Deputy Director or such other competent officer as it may designate, undertake the following exercise:

(i) The Petitioners shall, within two weeks, file before the designated officer a consolidated statement setting out, Petitioner-wise, the claim under each head (salary arrears, allowances, LTC, medical reimbursement, allowances, MACP-related benefits if applicable, and any other admissible dues), along with supporting documents relied upon.

(ii) Respondent No. 2 School shall, within two weeks thereafter, file its Petitioner-wise reconciliation statement and place on record documentary proof of payments and deposits, including bank payment proofs, GPF schedules/challans and credit confirmation, and TDS deposit proofs with relevant return details.

(iii) The designated officer shall then conduct a summary reconciliation, grant an opportunity of hearing to the authorised representatives of both sides, call for clarifications if required, and pass a speaking order identifying, Petitioner-wise, the amounts payable, if any, under each head, within eight weeks of receipt of the School's reconciliation statement.

6. Upon such determination, if any shortfall is found, Respondent No. 2 School shall clear the quantified dues within four weeks from the date of communication of the order by the DoE.

7. The grievance regarding non-deposit or delayed deposit of GPF contributions stands on a distinct footing. Deposit of employee contributions deducted from salary, along with the employer's share wherever applicable, is a statutory obligation. Where the employer has withheld or delayed deposit after deduction, the employee suffers a direct loss, both in principal and in the interest accrual that would have followed in the normal course.

8. Accordingly, Respondent No. 2 School shall, therefore, as part of the reconciliation directed above, produce Petitioner-wise proof of timely deposit of GPF contributions. For any period of delay that is established, the designated officer shall compute the interest @ 6% per annum. The School shall then make good the loss of interest to the respective Petitioners.

9. As regards non-deposit of TDS, Respondent No. 2 School shall place before the designated officer and simultaneously furnish to the Petitioners the Petitioner-wise TDS certificates (Form 16/16A as applicable) and proof of deposit and filing of the corresponding returns. If any default is found, Respondent No. 2 School shall, within four weeks of the DoE's determination, cure the default by depositing the amounts with statutory interest and consequences in accordance with the Income Tax Act, 1961, and furnish proof to the Petitioners.

10. In case the Petitioners still maintain that statutory defaults continue even thereafter, liberty is reserved to them to file a representation before Respondent No. 5 (Deputy Commissioner of Income Tax) with the Directorate of Education's determination and supporting material.

11. As regards promotions of Petitioner No. 16 and Petitioner No. 12, the legal position is settled that an employee does not have a vested right to promotion, but does have a right to fair consideration in accordance with the applicable rules. Respondent No. 2 School states that a DPC will be convened. That statement is taken on record. A DPC shall be convened within eight weeks from today, and the cases of Petitioner No. 16 for promotion to TGT (Social Science) and Petitioner No. 12 for promotion to PGT (History), shall be considered in accordance with the applicable rules and eligibility conditions. If promotion is granted, consequential benefits shall follow, in accordance with the applicable rules.

12. The petition is disposed of in the above terms. Pending applications, if any, also stand disposed of.

SANJEEV NARULA, J

FEBRUARY 2, 2026/as