2026:CGHC:21770

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPC No. 2320 of 2026

1 - C V G Varghees S/o Late Y. Cherian Aged About 76 Years R/o D/s 204, Pooja Apartment Kranti Nagar Near Jain Mandir Bilaspur Chhattisgarh.

... Petitioner(s)

versus

1 - Union Of India Through Its Secretary Ministry Of Finance Department Of Revenue North Block- New Delhi 110001.

2 - Chairman Central Board Of Direct Taxes Ministry Of Fiance North Block- New Delhi 110001.

3 - Principal Chief Commissioner Of Income Tax M.P And Chhattisgarh 48 Arena Hills Ayakar Bhawan Hoshangabad Road Bhopal 462011.

4 - Directorate Of Income Tax Human Resource Development 2nd Floor Jawaharlal Nehru Station New Delhi 110003.

5 - The Secretary Department Of Expenditure Ministry Of Finance North Block- New Delhi -110001.

6 - Principal Commissioner Of Income Tax Ayakar Bhawan Central Revenue Building Oppo. White Church Indore (M.P.).

... Respondent(s)

For Petitioner(s)	:	Mr. Tessy Abraham, Advocate.
For Respondent(s) No. 1, 4 & 5	:	Mr. Vidhya Bhushan Soni, CGC.
For Respondents No. 2 to 4 & 6	:	Mr. Vijay Chawla, Advocate on behalf of Mr. Amit Chaudhari, Advocate.

Hon'ble Mr. Justice Amitendra Kishore Prasad

Order on Board

08/05/2026

1. By way of this petition, the petitioner has prayed for following reliefs:-

"10.1 That, this Hon'ble Court may kindly be pleased to issue an appropriate writ/order/direction against the impugned action of the respondent authority in arbitrarily omitting the petitioners claim and in not granting the benefit of the circular issued by the CBDT dated 30.05.2007.

10.2 That, this Hon'ble Court may kindly be pleased to call for the entire record pertaining to the petitioner's claim for reward under CBDT circular No. F. No. 287/79/2005-IT (INV.II) dated 30.05.2007.

10.3 That, declare the inaction of the respondents in not considering/ granting the benefit of the aforesaid circular to the petitioner as illegal, arbitrary and unsustainable in law and direct the respondents to consider the *petitioners entire work/performance, including all omitted eligible cases referred to in the present petition for grant of monetary reward under the CBDT circular dated 30.05.2007, within a time-bound period.*

10.4 Further direct the respondents, particularly the competent authority including the Member (Investigation), CBDT, to take a reasoned decision on the petitioner's entitlement and quantum of reward, by considering the total demand created/collected through the petitioner's efforts and by exercising residual powers, if necessary, in accordance with para 7.1 of the CBDT guidelines.

10.5 Direct the respondents to release and pay to the petitioner the monetary reward found payable together with interest at such rate as this Hon'ble Court deems fit from the date the amount became due till actual realization."

2. Brief facts of the case, is that, the present writ petition has been filed challenging the prolonged, arbitrary, and wholly unexplained inaction on the part of the respondent authorities in not taking a final decision on the petitioner's claim for grant of monetary reward under the applicable CBDT Guidelines relating to rewards for officers and staff of the Income Tax Department, despite the petitioner having rendered exceptional and meritorious service in the field of detection of TDS defaults, intelligence gathering,

creation of substantial tax demands, and actual recovery of revenue resulting in significant financial benefit to the Income Tax Department; it is submitted that while serving as an Income Tax Officer, the petitioner detected major cases involving non-deduction of tax at source, including matters pertaining to Narmada Development Authorities, M/s Idea Cellular Ltd., and M/s Bharti Airtel Ltd., and accordingly passed orders under Sections 201 and 201(1A) of the Income-tax Act, 1961, on account whereof substantial tax demands were raised and considerable revenue was ultimately recovered and realized by the department; it is further submitted that in recognition of the petitioner's outstanding contribution and performance, the Commissioner of Income Tax (TDS), Bhopal recommended the petitioner's case for grant of maximum monetary reward in terms of the CBDT Circular/Guidelines dated 30.05.2007, however, despite such recommendation and despite the matter having remained under consideration for a considerable period of time, the respondent authorities failed to take the matter to its logical conclusion and no final reasoned order has been passed till date on the petitioner's legitimate claim; it is also submitted that when the petitioner sought information under the Right to Information Act, 2005 through communications dated 03.09.2020 and 04.09.2020 regarding the status of his reward claim, the office of the Principal Commissioner, Bhopal, vide reply dated 30.09.2020, informed the petitioner that as per the available records the reward case was still under process in the Technical Section of the office of the Principal Chief Commissioner of Income Tax and would be finalized at the earliest, thereby clearly acknowledging that the petitioner's claim had neither been rejected nor finally adjudicated; being aggrieved by such continued inaction and indefinite delay, the petitioner has been constrained to approach this Hon'ble Court by way of the present writ petition.

3. Learned counsel for the petitioner submits that the petitioner is a retired Income Tax Officer who, during the course of his service tenure, rendered exceptional and commendable service to the Income Tax Department by detecting major cases involving non-deduction of tax at source and by ensuring substantial recovery of government revenue; it is further submitted that on account of the petitioner's dedicated efforts and professional efficiency, revenue amounting to approximately Rs. 3400 lakhs was collected and recovered in favour of the Income Tax Department, and therefore the petitioner's extraordinary and exemplary work squarely falls within the ambit of the Reward Guidelines framed by the Income Tax Department for grant of monetary reward to deserving officers; learned counsel further submits that in recognition of the petitioner's outstanding contribution, his case was duly recommended by the Commissioner of Income Tax (TDS), Bhopal to the Chief Commissioner of Income Tax, Bhopal for grant of reward, and such recommendation was forwarded as far back as on 30.09.2020, however, despite the recommendation made by

the competent authority and despite lapse of considerable time, the same has neither been considered nor has any final decision been taken thereupon; it is contended that the petitioner has not been granted any monetary reward or recognition for the exemplary services rendered by him while securing substantial revenue collection for the department; learned counsel further submits that the petitioner has repeatedly approached the respondent authorities by way of several representations requesting consideration of his claim, including a detailed representation dated 21.05.2023 addressed to the Chairman, Central Board of Direct Taxes, New Delhi, however, till date neither the said representation has been decided nor has the petitioner been granted any reward or recognition for his extraordinary contribution and meritorious service rendered to the department.

4. Learned counsel appearing on behalf of the respondents submits that since the representation submitted by the petitioner is still pending consideration before the competent authority, an appropriate direction may be issued to respondent No. 2 to examine the petitioner's claim and decide the said representation strictly in accordance with law within a reasonable period of time.

5. I have heard learned counsel for the parties and perused the material available on record.

6. Considering the aforesaid submissions advanced by learned counsel for the parties and further taking into consideration the

fact that a recommendation in favour of the petitioner has already been made vide communication/order dated 16.07.2010, this Court deems it appropriate to **dispose of** the present petition with a direction to the petitioner to submit a copy of the said recommendation/order along with a certified copy of this order and a copy of the writ petition before respondent No. 2 within a period of 15 days from the date of receipt of a copy of this order; and upon such submission being made, respondent No. 2 is directed to consider and decide the petitioner's claim/representation strictly in accordance with law by passing a reasoned and speaking order within a further period of 45 days thereafter.

7. With this observation and direction, the writ petition is disposed of.

Sd/-

(Amitendra Kishore Prasad)
Judge

Raghu Jat