



सत्यमेव जयते

न्यायालय मुख्य आयुक्त

COURT OF CHIEF COMMISSIONER FOR PERSONS WITH DISABILITIES (DIVYANGJAN)

दिव्यांगजन सशक्तिकरण विभाग / Department of Empowerment of Persons with Disabilities (Divyangjan)

सामाजिक न्याय और अधिकारिता मंत्रालय / Ministry of Social Justice and Empowerment

भारत सरकार/ Government of India

Case No. CCPD/15319/1141/24

Dated: 04/04/2026

In the matter of:

Shri Birendra Kumar

...Complainant

Versus

The Secretary, Ministry of Finance & Ors.

... Respondents

1. Gist of the Complaint

1.1 Shri Birendra Kumar, a person with 45% hearing impairment, filed a complaint dated 17.04.2024 regarding delay in release of refund of excess Income Tax amounting to ₹19,980/- for the Assessment Year 2023-24. The Complainant submitted that despite filing Income Tax Return and subsequent rectification requests, the refund was not fully processed, and relief under Section 89 (1) of the Income Tax Act was not granted, resulting in short refund.

2. Notice Issued

2.1 A notice dated 15.05.2024 was issued to the Respondents under Sections 75 and 77 of the Rights of Persons with Disabilities Act, 2016, calling upon them to submit their comments on affidavit along with relevant documents within 30 days. The Respondents were further advised to take due care of the provisions of the Act including Sections 3, 21 and 23, and other applicable statutory provisions and Government instructions.

2.2 A reminder dated 03.07.2024 was issued to the Respondents for non-submission of reply within the stipulated time, with reference to consequences under Sections 76, 77 and 93 of the Act.

3. Proceedings in the Matter

3.1 The Respondent, vide reply dated 10.07.2024, submitted that the refund was processed as per law and a partial refund of ₹4,540/- had already been issued, while the remaining claim was disallowed due to non-submission of Form 10E, which is mandatory for claiming relief under Section 89 (1) of the Income Tax Act.

5वीं मंजिल, एनआईएसडी भवन, प्लॉट न०. जी-2, सेक्टर-10, द्वारका, नई दिल्ली-110075; दूरभाष: 011-20892364, 20892275
5th Floor, NISD Building, Plot No.G-2, Sector-10, Dwaraka, New Delhi-110075;Tele# 011-20892364,
20892275

E-mail: ccpd@nic.in; Website: www.ccdisabilities.nic.in

(पया भविष्य मे पत्राचार के लिए उपरोक्त फाईल/केस संख्या अवश्य लिखे)

(Please quote the above file/case number in future correspondence)



सत्यमेव जयते

न्यायालय मुख्य आयुक्त

COURT OF CHIEF COMMISSIONER FOR PERSONS WITH DISABILITIES (DIVYANGJAN)

दिव्यांगजन सशक्तिकरण विभाग / Department of Empowerment of Persons with Disabilities (Divyangjan)

सामाजिक न्याय और अधिकारिता मंत्रालय / Ministry of Social Justice and Empowerment

भारत सरकार/ Government of India

Case No. CCPD/15319/1141/24

Dated: 04/04/2026

3.2 The Respondent further submitted that guidance was provided to the Complainant through email dated 07.06.2024, telephonic communication, and a user manual dated 03.07.2024, and attempts were made to contact the Complainant; however, Form 10E was not filed.

3.3 The Complainant was issued a notice for filing a rejoinder dated 31.08.2024; however, no rejoinder was received within the stipulated time.

3.4 A notice for a hearing was issued in the matter. Subsequently, the Complainant, vide email dated 10.07.2025, informed this Court that the refund has been received and requested closure of the case.

4. Observations & Recommendations

4.1 The Court notes that the Respondent has placed on record that the refund was processed in accordance with statutory provisions and that the remaining claim was contingent upon submission of Form 10E, for which guidance was provided to the Complainant.

4.2 In view of the above, and considering that the grievance has been redressed and acknowledged as such by the Complainant, the case is disposed of with the approval of the Chief Commissioner for Persons with Disabilities.

Yours faithfully,

(Praveen Prakash Ambashta)
Dy. Chief Commissioner

5वीं मंजिल, एनआईएसडी भवन, प्लॉट न०. जी-2, सेक्टर-10, द्वारका, नई दिल्ली-110075; दूरभाष: 011-20892364, 20892275
5th Floor, NISD Building, Plot No.G-2, Sector-10, Dwaraka, New Delhi-110075; Tele# 011-20892364,
20892275

E-mail: ccpd@nic.in; Website: www.ccdisabilities.nic.in
(पया भविष्य मे पत्राचार के लिए उपरोक्त फाईल/केस संख्या अवश्य लिखे)
(Please quote the above file/case number in future correspondence)