सत्यमेव जयते
न्यायालय मुख्य आयुक्त दिव्यांगजन
COURT OF THE 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 & Empowerment**
भारत सरकार/**Government of India**
5वाँ तल, एन.आई.एस.डी. भवन, जी-2, सेक्टर-10, द्वारका, नई दिल्ली-110075; दूरभाष : (011) 20892364
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Case No.: CCPD-AD-0063/2026

In the matter of:

Complainant

Shri Deepak Jagannath Kumar

Versus

Respondent(s)

1. The Chairman, Central Board of Direct Taxes
2. The Principal Chief Commissioner of Income Tax, NER Guwahati
3. Commissioner of Income Tax (TDS), Guwahati
4. Grievance Redressal Officer for persons with Disabilities, O/o Pr. CCIT, NER, Guwahati Range

1. Gist of the Complaint

1.1 The Complainant, Shri Deepak Jagannath Kumar, an Income Tax Officer represented by learned counsel Shri Nirmal Kumar Ambastha, submitted a grievance detailing that he has been suffering from a 40% permanent locomotor benchmark disability due to spinal injuries and structural operations undergone in the year 2005 and 2007. He contended that although he entered the department via direct recruitment on general merit in 2012 and subsequently qualified for the internal departmental promotional examinations in 2015, he is entitled to a retrospective, notional promotion to the post of Income Tax Officer with effect from June 30, 2016, under the PwBD category. The Complainant argued that the department acted unlawfully by ignoring historical medical records and treating July 23, 2024, the date his Unique Disability ID (UDID) card was digitally generated, as the sole triggering date for his seniority and reservation benefits, rather than the actual inception date of his physical impairment.

2. Hearing

2.1 A preliminary hearing was conducted on 30.06.2026 in hybrid mode, wherein the following parties/representatives were present:

S.NO	NAME /DESIGNATION OF THE PARTY	REPRESENTATIVE OF
1	Shri Deepak Jagannath Kumar	Complainant
2	Adv. Shri Nirmal Kumar Ambastha	Complainant
3	Smt. Seema Bharti, ADIT	Respondent 1
4	Shri Nongothung Jungio, Commissioner of Income Tax (Admin & TPS), Guwahati	Respondent 2
5	Smt. Mrinal Kumar Das, Commissioner of Income Tax (TDS)	Respondent 3
6	Shri K. T. Rainam, GRO	Respondent 4

3. Record of Proceedings

3.1 During the proceedings, the Respondents submitted that the Department is bound by the DoPT Office Memorandum dated 17.05.2022, under which reservation in promotion and seniority for Persons with Benchmark Disabilities (PwBD) can be granted only from the date of valid certification of benchmark disability and not on the basis of temporary disability certificates. They further submitted that disability certificates are required to be processed through the UDID portal with effect from 01.06.2021 and contended that, since the Complainant formally submitted his disability records only on 02.08.2023, his claim for retrospective promotional benefits from 2016 is not admissible.

3.2 Upon consideration, the Court observed that although the Complainant's disability existed earlier, he had not formally disclosed or registered his disability with the employer from the time of his appointment in 2012 until submission of the relevant medical records. The Court further observed that statutory benefits cannot be granted merely on the basis of an apparent disability and must be supported by a valid disability certificate issued by the competent medical authority.

3.3 The Court also held that while temporary disability certificates are governed by their terms, a permanent disability certificate issued by a competent Medical Board constitutes valid legal proof of disability under the RPwD Act. In the absence of any statutory requirement making a UDID card a precondition for recognition of disability, the legal validity of such a certificate cannot be denied merely because a UDID card has not yet been generated. The UDID system is intended to facilitate identification and administrative convenience and does not override or diminish the evidentiary value of a valid disability certificate.

4. Observations and Recommendations

4.1 The Court holds that the Complainant is not entitled to retrospective promotion or seniority from 30.06.2016, as no evidence has been placed on record to show that a valid benchmark disability certificate had been submitted to the Respondent or that the Department had been informed of his disability before 02.08.2023. Accordingly, the claim for retrospective promotion from 2016 is found infructuous.

4.2 However, the Court observes that upon submission of the permanent benchmark disability certificate on 02.08.2023, the Respondents were required to consider the Complainant's claim for reservation in promotion and other consequential benefits in accordance with the RPwD Act, 2016 and the applicable Government instructions.

4.3 Accordingly, the Respondents are recommended to reconsider the Complainant's case by treating 02.08.2023 as the relevant date for determining his entitlement to reservation in promotion and other admissible benefits, and to pass a reasoned office order, accommodating the Complainant, within eight weeks from the receipt of this Order. If found eligible, the consequential benefits shall be granted from the date of legal entitlement, reckoned from the submission of the valid permanent disability certificate and not merely from the generation of the UDID card. Consequently, the Court has determined no further intervention necessary.

5. Accordingly, the case is disposed of.

Digitally signed by
S Govindaraj
Date: 22-07-2026
16:36:42

(S. Govindaraj)
Commissioner for Persons with Disabilities