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
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Case No: CCPD-AD-0081/2026

In the Matter of

Complainant

Shri Soumen Paul

Versus

Respondent(s)

The Chairman, Central Board of Direct Taxes

1. Hearing

1.1. A preliminary hearing was conducted on 12.08.2026 in hybrid mode, wherein the following parties/representatives were present:

Sl. No.	**Name of the Parties / Representatives**	**On Behalf of**
1.	Shri Soumen Paul	Complainant
2.	Ms. Smita Verma, Addl. DCIT	Respondent

2. Record of Proceedings

2.1 During the proceedings, the Complainant reiterated his grievance that, having participated in the SSC Combined Graduate Level Examination (CGLE) 2025, he was aggrieved by the SSC Corrigendum dated 05.03.2026, whereby candidates belonging to the benchmark disability category of Mental Illness (MI) were excluded from eligibility for the post of Office Superintendent (OS) under the Central Board of Direct Taxes (CBDT). The Complainant submitted that the exclusion was arbitrary and contrary to the statutory scheme of the Rights of

Persons with Disabilities Act, 2016 (RPwD Act), as well as the notifications and guidelines issued by the Department of Empowerment of Persons with Disabilities (DEPwD).

2.2 The Complainant further submitted that the post of Superintendent/Office Superintendent is included amongst the posts identified as suitable for persons with Mental Illness under the DEPwD Notification dated 04.01.2021 and that the eligibility of persons with Mental Illness could not be unilaterally withdrawn by the Respondent without following the prescribed statutory procedure. He alleged that the exclusion was made without any formal exemption notification under Section 34 of the RPwD Act, 2016 and without the requisite approval of the competent authority.

2.3 The Respondent, CBDT, submitted that the exclusion of persons with Mental Illness from the post of Office Superintendent was based on functional and administrative considerations. It was submitted that the post of Office Superintendent constituted an intermediate post between Tax Assistant (feeder cadre) and Income Tax Inspector (promotional cadre). The Respondent stated that both the feeder and promotional posts had already been formally exempted from the Mental Illness category vide Gazette Notification dated 16.08.2023, S.O. 3832(E). It was contended that treating the intermediate post of Office Superintendent as suitable for persons with Mental Illness, while the feeder and promotional posts were exempted, could result in promotional anomalies, administrative difficulties and career-progression bottlenecks, particularly in view of Note 4 of the DEPwD Notification dated 04.01.2021.

2.4 The Respondent further submitted that the matter had been taken up with DEPwD for appropriate revision/clarification. It was stated that, pursuant to the process undertaken by the Department, an Internal Expert Committee (IEC) had been constituted on 08.05.2026, which met on 18.05.2026 and considered the functional requirements of the concerned posts. The IEC recommended exemption of Group ‘B’ and Group ‘C’ posts, including the post of Office Superintendent, from the disabilities covered under Section 34(1)(d) of the RPwD Act. The Respondent stated that the recommendations of the IEC had subsequently been forwarded to DEPwD on 29.06.2026 for consideration and formal notification.

2.5 The Court also took note of the position stated in the material placed before it that DEPwD, vide communication dated 30.04.2026, had acknowledged the functional rationale advanced by CBDT but had also indicated that no formal statutory exemption had, at that stage, been issued in respect of the post of Office Superintendent. DEPwD had advised that CBDT should submit a formal proposal in accordance with the prescribed procedure before excluding candidates with Mental Illness from the said post.

2.6 The Court observed that the central issue requiring consideration is whether the exclusion of persons with Mental Illness from the post of Office Superintendent could legally be in effect through the SSC Corrigendum dated 05.03.2026 in the absence of a specific statutory exemption notification covering the said post. The Court further observed that functional considerations, internal committee recommendations or an anticipated future exemption cannot, by themselves, substitute the formal statutory procedure prescribed under the RPwD Act, 2016.

2.7 The Court noted that, under Section 34(1) of the RPwD Act, 2016, reservation is mandated for persons with benchmark disabilities in Government establishments, subject to the statutory framework. The second proviso to Section 34(1) contemplates exemption of an establishment or post from the provisions of the section by the Central Government through the prescribed notification and consultation process. Accordingly, the Court observed that any exclusion of a particular post from the benefit of reservation on the ground of unsuitability/exemption must have the requisite statutory foundation and cannot be assumed merely on the basis of an internal departmental determination.

2.8 The Court further noted that the DEPwD Notification dated 04.01.2021 identifies the post of Superintendent/Office Superintendent as suitable for persons with Mental Illness at Pg. No. 495, Serial No. 28; and at Pg. No. 676, Serial No. 33. Therefore, unless and until the competent authority issues a valid notification modifying the identification or granting an exemption in respect of the specific post, the Respondent may not presume the post to be exempted merely because the feeder or promotional posts have separately been exempted.

2.9 The Court also took note of the DEPwD Guidelines dated 08.11.2024 relating to identification/suitability of posts and observed that the prescribed procedure, including constitution of the appropriate Internal Expert Committee and obtaining approval/notification from the competent authority, is required to be followed before implementing an exemption. In the present matter, the Respondent’s own submissions indicate that the fresh Internal Expert Committee was constituted only on 08.05.2026, subsequent to the impugned SSC Corrigendum dated 05.03.2026, and that its recommendations were forwarded to DEPwD only on 29.06.2026.

2.10 In view of the above, the Court observed that the subsequent constitution of the Internal Expert Committee and forwarding of its recommendations to DEPwD cannot, by themselves, retrospectively validate the exclusion already incorporated in the SSC Corrigendum dated 05.03.2026, particularly in the absence of a formal exemption notification applicable to the post of Office Superintendent as on the relevant date.

2.11 The Court further observed that the suitability of posts is required to be examined post-wise and in accordance with the prescribed statutory procedure, and that a blanket assumption that all posts belonging to a particular Group or cadre are unsuitable for persons with a particular disability cannot substitute the prescribed process. The functional relationship between feeder, intermediate and promotional posts may be placed before the competent authority as part of the formal proposal, but such considerations do not, by themselves, confer authority upon the Respondent to unilaterally alter the statutory identification of a post.

2.12 Accordingly, the Court recommends that, until a specific and valid exemption notification/order is issued by the competent authority in respect of the post of Office Superintendent, the said post may not be treated as unsuitable for persons with Mental Illness solely on the basis of the Respondent's internal assessment, pending proposal, or anticipated exemption. The Respondent may ensure that eligible candidates with Mental Illness are not denied consideration on the basis of an exemption which has not yet been formally notified.

2.13 The Court further recommends that the Respondent place on record the specific statutory exemption notification/order, if any, applicable to the post of Office Superintendent, along with the relevant DEPwD notifications, correspondence dated 30.04.2026, constitution and proceedings of the Internal Expert Committee dated 08.05.2026/18.05.2026, recommendations forwarded on 29.06.2026, and any subsequent decision of DEPwD on the proposal. In case no such specific exemption notification has been issued, the Respondent may clearly indicate the present status of the proposal pending before the competent authority.

2.14 In view of the above observations, the Respondent was granted one week to submit its detailed written response along with all supporting documents, including documentary proof of any exemption applicable specifically to the post of Office Superintendent. The Respondent may also clarify the legal basis on which the exclusion of candidates with Mental Illness was incorporated in the SSC Corrigendum dated 05.03.2026, in the absence, as stated during the proceedings, of a specific exemption notification covering the said post. The matter is accordingly kept pending for consideration upon receipt of the Respondent's written response and supporting documents.

Digitally signed by
Vikas Trivedi
Date: 20-08-2026
14:22:27

(Vikas Trivedi)

Dy. Chief Commissioner