



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. 14394/1022/2023

In the matter of:

Shri Rahul Sharma

...Complainant

Versus

Respondent(s)

1. The Chairman

Central Board of Indirect Taxes and Customs

North Block, New Delhi – 110001

2. The Principal Chief Commissioner of GST & Central Excise

Tamil Nadu & Pondicherry Zone

26/1, Mahatma Gandhi Road, Nungambakkam, Chennai

1. Gist of the Case

1.1 Shri Rahul Sharma, a person with 50% benchmark disability, working as Inspector of GST & Central Excise in the Chennai Zone, filed the present complaint dated 08.06.2023 seeking inter-Commissionerate transfer on loan basis from Chennai Zone to Panchkula Zone.

1.2 The Complainant submitted that he was appointed as Inspector in the Chennai Outer Commissionerate through direct recruitment under the Combined Graduate Level Examination (CGL), 2020, and joined the Chennai Zone on 24.01.2023.

1.3 The Complainant sought transfer to Panchkula Zone, stating that such transfer would provide him substantial support and relief in view of his disability and personal circumstances.

2. Notice Issued

2.1 The matter was taken up with the concerned Respondents and the relevant statutory provisions and Government instructions concerning posting/transfer of employees with disabilities, including Section 20(5) of the Rights of Persons with Disabilities Act, 2016 and DoPT O.M. No. 36035/3/2013-Estt.(Res.) dated 31.03.2014, were brought to their notice vide communication dated 16.08.2023.

3. Submissions of the Respondents

3.1 The Additional Commissioner, Office of the Principal Chief Commissioner of GST & Central Excise, Tamil Nadu & Pondicherry Zone, filed a response dated 05.09.2023 and submitted that the Complainant had joined the Chennai GST Zone as Inspector on 24.01.2023, less than seven months prior to making his request for transfer.

3.2 It was submitted that the Complainant had been allocated the Chennai Zone by the competent authority on the basis of merit-cum-preference arising from the SSC CGL 2020 examination. It was further submitted that the Complainant had been posted in Chennai city, which was his first preference within the Zone, considering his disability.

3.3 The Respondents submitted that the request for transfer to Panchkula Zone on loan basis could not be equated with cases where regular transfer had been considered after completion of probation.

3.4 It was further submitted that the Complainant was still undergoing the prescribed probation period and that eight other PwD candidates with higher rank had been allocated to their respective parent Zones. According to the Respondents, permitting a loan-basis transfer at that stage could affect the existing merit-cum-preference system.

3.5 The Respondents further submitted that deployment on loan basis was dependent upon administrative requirements and concurrence of the lending and borrowing organisations.

4. Rejoinder of the Complainant

4.1 In his submission dated 21.09.2023, the Complainant stated that Chennai was his ninth preference and that he had been allocated Chennai on a post-cum-merit basis in the absence of a specific policy addressing the circumstances of employees with disabilities.

4.2 The Complainant also referred to the difficulties arising from his disability and his personal circumstances, including the need to remain closer to his native place, Panipat, Haryana, which falls within the jurisdiction of the Panchkula Zone. He accordingly requested consideration of his case for transfer to Panchkula Zone.

5. Legal Framework

5.1 The legal framework relating to posting, transfer and retention of employees with disabilities and caregivers of persons with disabilities was forwarded to the concerned Respondents vide communication dated 23.01.2024.

5.2 Section 20(1) of the Rights of Persons with Disabilities Act, 2016 provides that no Government establishment shall discriminate against a person with disability in any matter relating to employment.

5.3 Section 20(2) further provides that every Government establishment shall provide reasonable accommodation and an appropriate barrier-free and conducive environment to employees with disabilities.

5.4 Section 20(5) provides that the appropriate Government may frame policies for posting and transfer of employees with disabilities.

5.5 The DoPT O.M. No. 36035/3/2013-Estt.(Res.) dated 31.03.2014 and the subsequent consolidated O.M. No. 36035/44/2023-Estt.(Res-II) dated 02.02.2024 recognise facilities for employees with disabilities, including preference in transfer/posting. The latter OM reiterates that, as far as possible, persons with disabilities may be exempted from routine transfer/rotational transfer and that preference in place of posting at the time of transfer/promotion may be given to such employees, subject to administrative constraints.

6. Hearing (I)

6.1 A hearing was held on 08.09.2025. The Complainant was present through online mode, whereas none appeared on behalf of the Respondents.

6.2 The hearing could not proceed further due to technical issues.

7. Hearing (II)

7.1 A further hearing was held on 11.11.2025. The following

parties/representatives were present:

Sl. No.	Name and Designation	On behalf of	Mode
1.	Shri Rahul Sharma – Complainant	Complainant	Online
2.	Shri R. Gopalakrishnan, Assistant Commissioner of GST & Central Excise, Tamil Nadu & Pondicherry Zone	Respondents	Online
3.	Shri Anil Kumar Singh, Deputy Secretary, CBIC	Respondents	Online

8. Proceedings of the Hearing

8.1 At the outset, the Complainant submitted that he had sought transfer from his present place of posting on account of the difficulties faced by him in continuing at Chennai and requested that his case be considered for transfer to a suitable station.

8.2 The Respondents submitted that the Complainant had been allocated Chennai Zone on the basis of the preferences furnished by him at the time of recruitment. It was further submitted that transfer on loan basis was subject to administrative exigencies and concurrence of the lending and borrowing organisations.

8.3 The Respondents further submitted that there were substantial vacancies and shortage of manpower in the Chennai Zone. It was stated that certain officers, including officers belonging to the PwBD category, had been permitted to move on loan basis, subject to administrative feasibility and concurrence of the concerned organisations.

8.4 The Respondents further submitted that the Complainant was still under probation and that his confirmation was subject to completion of mandatory training and passing of the prescribed examination. It was stated that his request for transfer could be examined on its merits in accordance with the applicable policy and administrative requirements.

8.5 The Respondents also explained that restrictions on inter-Commissionerate transfer had been incorporated in the applicable recruitment/service framework with a view, inter alia, to maintaining an appropriate distribution of manpower and vacancies amongst different Zones.

8.6 The Court considered the submissions made by both sides and the

material placed on record.

8.7 The Court observed that the material available on record did not, at that stage, establish a specific instance of discriminatory posting or denial of any employment benefit merely on the ground of the Complainant's disability.

8.8 At the same time, the Court observed that the statutory obligation of reasonable accommodation under Section 20 of the RPwD Act, 2016 requires the requirements of employees with disabilities to be duly considered while taking employment-related administrative decisions.

9. Observations and Recommendations

9.1 The Court is conscious that transfer/posting is governed by the applicable service rules and administrative requirements and that an employee does not have an absolute right to a particular station.

9.2 At the same time, Section 20 of the RPwD Act, 2016 requires Government establishments to ensure non-discrimination and provide reasonable accommodation to employees with disabilities. Section 20(5) also contemplates policies for posting and transfer of employees with disabilities.

9.3 The Hon'ble Supreme Court, in *Vikash Kumar v. Union Public Service Commission*, (2021) 5 SCC 370, has recognised reasonable accommodation as an integral component of substantive equality and emphasised consideration of the individual requirements of persons with disabilities.

9.4 The Court also takes note of DoPT O.M. No. 36035/44/2023-Estt.(Res-II) dated 02.02.2024, which provides for preference in transfer/posting of employees with disabilities, subject to administrative constraints.

9.5 In the present case, the Respondents have cited the Complainant's probationary status, merit-cum-preference allocation, manpower requirements and the requirement of concurrence for loan-basis transfer. These are relevant administrative considerations; however, the Complainant's disability-related requirements also require due consideration.

9.6 The material on record does not establish that the Complainant has

been discriminated against merely on account of his disability or that he has an absolute right to transfer to Panchkula Zone. However, his request is required to be considered in the light of the principle of reasonable accommodation.

9.7 The Respondents/competent authority are therefore recommended to reconsider the Complainant's request for inter-Commissionerate transfer on loan basis to Panchkula Zone, or any other permissible arrangement, on its individual merits, having regard to his disability-related requirements, applicable service rules, availability of a suitable post, administrative feasibility and concurrence of the concerned authorities.

9.8 The Respondent Board may also review its existing transfer/posting framework, wherever necessary, to ensure a structured and objective mechanism for consideration of requests made by employees with disabilities, in accordance with Section 20(5) of the RPwD Act, 2016 and applicable DoPT instructions.

9.9 The decision taken upon such reconsideration may be communicated to the Complainant by a reasoned order/communication. It is clarified that the present recommendation does not confer upon the Complainant any vested or automatic right to transfer to Panchkula Zone or any particular station.

9.10 The Respondents shall furnish an Action Taken Report to this Court within three months from the date of receipt of this Order, indicating the action taken on the above recommendations and the decision taken upon reconsideration of the Complainant's request. The ATR shall be accompanied by a copy of the reasoned decision/communication issued to the Complainant.

10. Accordingly, the case is disposed of.

Digitally signed by
S Govindaraj
Date: 05-10-2026
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(S. Govindaraj)
Commissioner for Persons with Disabilities