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/16670/1092/26 **Dated:** 05/10/2026

Notice u/s 75 & 77 of the Rights of Persons with Disabilities Act, 2016

Case No: CCPD/16670/1092/2026

To,

The Chairman,
CBDT
Email: chairmancbdt@nic.in **...(1)**

The Principal Chief Commissioner of Income Tax,

CCA New Delhi
Email: delhi.pccit@incometax.gov.in **...(2)**

The Secretary (Revenue),

Ministry of Finance
Email: rsecy@nic.in **...(3)**

Sub: Notice to file comments in the complaint dated 14-07-2026 of Shri Gautam Arora, a person with 94% Locomotor Disability regarding ambiguity in disability-related transport allowance under Rule 280 of Income Tax Rules, 2026

Madam /Sir,

I am directed to enclose a copy of documents related to the complaint dated **14-07-2026** of **Shri Gautam Arora**, a person with **94% Locomotor Disability** on the above-mentioned subject, which is self-explanatory.

2. And whereas, a preliminary was conducted on 17.09.2026 in Diary No. DNO/26/CCPD/6390 wherein the following parties/representatives were present:

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Sl. No.	Name of the Parties / Representatives	On Behalf of
1.	Shri Gautam Arora	Complainant
2.	Smt. Seema Bharti, Deputy Commissioner, CBDT	Respondent 1
3.	Advocate Ruchir Bhatia	Respondent 2

2.1 And whereas, the Complainant, Shri Gautam Arora, a person with 94% locomotor disability, submitted the present complaint in the larger public interest concerning the implementation of disability-related transport allowance under Rule 280 of the Income-tax Rules, 2026, and alleged that the interaction between Section 202 of the Income-tax Act and Rule 280 has created uncertainty regarding the availability of the said benefit. He submitted that despite seeking clarification from the concerned authorities through an RTI application, no information or official clarification had been provided. During the hearing, the Complainant clarified that his grievance also arises from the withdrawal of the tax exemption earlier available in respect of travelling allowance of approximately ₹3,200 per month, amounting to ₹38,400 annually, and stated that the benefit had previously been extended under the earlier tax regime but was no longer being provided. He submitted that the issue has implications beyond his individual case, as lack of clarity regarding the applicable provisions may result in inconsistent implementation or denial of the benefit to persons with benchmark disabilities.

2.2 And whereas, upon consideration of the submissions, the Hon'ble Commissioner admitted the matter for further proceedings and directed the Respondent to submit its detailed written explanation/comments within 7 days, particularly addressing the applicability and interpretation of the relevant provisions and the grievance concerning the withdrawal/non-extension of the transport/travelling allowance tax exemption. The Respondent requested two weeks on the ground that instructions would have to be obtained from the Board; however, the Hon'ble Commissioner reiterated the stipulated period and directed that the response be filed within the time granted, failing which appropriate action, including proceedings under Section 93 of the RPwD Act, 2016, may be considered. A copy of the Respondent's

response shall be served upon the Complainant, who shall have a further period of 7 days to file his rejoinder.

3 Whereas Section 3 of the Rights of Persons with Disabilities Act, 2016, herein after referred to as "the Act", provides as under:

> *"3. (1) The appropriate Government shall ensure that the persons with disabilities enjoy the right to equality, life with dignity and respect for his or her integrity equally with others.*
> *(2) The appropriate Government shall take steps to utilise the capacity of persons with disabilities by providing appropriate environment.*
> *(3) No person with disability shall be discriminated on the ground of disability, unless it is shown that the impugned act or omission is a proportionate means of achieving a legitimate aim.*
> *(4) No person shall be deprived of his or her personal liberty only on the ground of disability.*
> *(5) The appropriate Government shall take necessary steps to ensure reasonable accommodation for persons with disabilities."*

4. And whereas Section 21 of the Act mandates that every establishment shall notify an Equal Opportunity Policy and shall register a copy of the same with the Chief Commissioner.

5. And whereas Section 75(1) (a) and (b) of the Act mandates the Chief Commissioner to inter alia identify, suo motu or otherwise, the provisions of any law or policy, programme and procedures, which are inconsistent with the Act and to look into complaints inter-alia, concerning matters relating to deprivation of rights of persons with disabilities either on his own motion or on the application of any aggrieved person and recommend necessary corrective steps.

6. And therefore, you are hereby advised to forward your comments on the Complaint on an **affidavit** signed by an officer of an appropriate seniority not below the level of Group 'A' officer and to produce all the requisite documents upon which you base your Comments or Claim and where you rely on any other document as evidence in support of your comments or claim, you shall enter such documents in a list to be annexed to the Comments on Complaint along with action taken in compliance with statutory provisions as mentioned at para 3 above, to this Court within **07 days** from the date of issue of this communication, failing which, the Complaint may be disposed of ex-parte. **While responding to this notice due care may be taken of relevant provisions of the Act, other statutory provisions, and government instructions such as the ones mentioned above.**

7. A copy of your reply should also be served to the Complainant **via email and by post, and the proof of service be submitted to this Court along with your Reply**. You may also provide additional inputs relevant to the case, if desired. However, it is to be informed that in case any statutory provision, any

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judgment of a High Court or the Supreme Court, rules formulated under any statute, Office Memorandum, or bye-law is relied upon, you shall attach a copy of the same along with your comments on the Complaint. The Complainant may file his rejoinder, if any, to this Court within **07 days** with a copy to the Respondent(s).

Yours faithfully,



(VIKAS TRIVEDI)
Dy. Chief Commissioner

Copy to:

1) **Gautam Arora**
   44-A Pocket A9 Gomti Apartments Kalkaji Extn
   South East, DELHI, 110019
   advocate.gautamarora@gmail.com
   9868082100

Enc. Copies:

1) Disability Certificate
2) Case Document - 1