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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

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Judgment reserved on: 20.01.2026
Judgment pronounced on: 21.04.2026
Judgment uploaded on: 21.04.2026

+ W.P.(C) 134/2026 & CM APPL. 660/2026, CM APPL. 659/2026

VISHWAJEET SOURYANPetitioner

Through: Mr. M.K. Bhardwaj, Adv.

versus

UNION OF INDIA AND ANR.Respondents

Through: Mr. Amit Tiwari, CGSC with
Ms. Ayushi Srivastava, Mr.
Ayush Tanwar, Mr. Arpan
Narwal and Mr. Kushagra
Malik, Advs. for UOI.**CORAM:****HON'BLE MR. JUSTICE ANIL KSHETARPAL****HON'BLE MR. JUSTICE AMIT MAHAJAN****J U D G M E N T****ANIL KSHETARPAL, J. :**

1. The present Petition, filed under Articles 226/227 of the Constitution of India, challenges the order dated 15.10.2025 [hereinafter referred to as 'Impugned Order'] passed by the Central Administrative Tribunal [hereinafter referred to as 'CAT/Tribunal'] in Contempt Petition No. 982/2024 in O.A. No. 2912/2023. By the Impugned Order, the Tribunal dismissed the Contempt Petition, holding that the Respondents had complied with its earlier directions of 07.08.2024 and that no contempt was made out. The Petitioner seeks quashing of the CAT's Impugned Order and a direction to allocate him the post of Indian Administrative Service (IAS) in the EWS quota (Economically Weaker Section), contending that the



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Respondents ignored material communications and thereby violated the Tribunal's directions.

FACTUAL BACKGROUND:

2. The Petitioner appeared in the Civil Services Examination, 2022, and secured a rank entitling him to appointment as an IAS officer under the EWS category. The Petitioner's father was an employee in Government service, and his mother filed Income Tax Returns (ITRs) for the relevant assessment year (AY 2021-22) in which a sum of Rs. 49,599 was shown as income under the head "Salaries". The Petitioner's family holds a EWS (Income & Asset) certificate, granted by the competent revenue authority (Tehsildar).

3. Notwithstanding his rank and certificate, the Petitioner was allotted the Indian Police Service (IPS) instead of the IAS. Candidates ranked lower than him, and who also claimed EWS status, were appointed as IAS officers. The cause for this apparent anomaly was communicated to the Petitioner: the DoPT treated the Petitioner's family income as exceeding the EWS income limit of Rs.8 lakh for the relevant year, on account of the Rs.49,599 appearing in his mother's ITR for AY 2021-22. The Petitioner therefore filed a representation in August 2023 seeking rectification, to no avail.

4. Consequent thereto, the Petitioner filed O.A. No.2972/2023 before the CAT (Principal Bench), challenging his allocation. The Tribunal disposed of that O.A. by its order dated 30.04.2024. Aggrieved by the operative directions, the Petitioner filed Revision Application No.50/2024 for review/modification of the order of



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30.04.2024. The DoPT also filed a cross-revision (R.A. 60/2024). The CAT heard these revision applications and, on 07.08.2024, passed a reasoned order modifying the earlier order (30.04.2024). The concluding directions of the order dated 07.08.2024 are reproduced below:

“14. ... In the instant OA, the respondents have not disputed the certificate issued by the Tehsildar ... and the Income Tax Return of the mother of the applicant. There is nothing on record to establish that the respondents have ... got the documents verified by the Tehsildar as prescribed under the DoPT OM dated 31.01.2019.

15. In view of the absence of the verification exercise undertaken by the respondents with respect to the certificate issued by the Tehsildar and omitting to confirm the reason for inflation of the income tax return of the mother of the applicant, the OA is disposed of with a direction to the respondents to re-confirm from the CBDT whether income received under various heads by the mother of the applicant as reflected in the ITR was in fact accounted for the relevant financial year 2020-2021 or otherwise; and in case after confirming the same, it is found that the income relates back to earlier years, the benefit of EWS category shall be extended to the applicant and his service shall be re-allocated accordingly.”

5. In compliance with this direction, DoPT sought clarification from the Income Tax authorities. The CBDT (Income Tax Department) issued a communication dated 18.09.2024. In that communication, the CBDT noted that, as per the ITR filed by the Petitioner’s mother for AY 2021-22, her gross income under the heads “Salaries” and “Income from other sources” exceeded Rs.8 lakh, and it specifically recorded that no relief under Section 89(1) of the Income Tax Act, 1961 had been claimed by her. (Section 89 deals with relief on receiving salary/pension in arrears or advance.) However, the Petitioner points out that on the same date (18.09.2024) a different communication was sent by the Pr. Commissioner of Income Tax, which reconciled the Rs.49,599 in question as salary arrears pertaining solely to FY 2020-21. Subsequently, on 19.09.2024



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the Income Tax Department (Pr. CIT, Bareilly) reiterated that the amount of Rs.49,599/- was indeed salary arrears for FY 2020-21.

6. Thereupon, DoPT issued a speaking order dated 04.10.2024 in which it denied the benefit of EWS reservation to the Petitioner. The order held that the Rs.49,599/- shown in the ITR did not qualify as arrears of the previous year for the purposes of income calculation, and hence, the Petitioner's family income for FY 2020-21 exceeded Rs.8 lakh. The Petitioner responded by a representation dated 11.11.2024, pointing out that this view was inconsistent with the Income Tax Department's confirmation (as per their 19.09.2024 communication) that the sum was in fact arrears of the prior year.

7. Aggrieved by the DoPT's 04.10.2024 order, the Petitioner filed Contempt Petition No. 982/2024 in OA 2912/2023 before the CAT, alleging that the Respondents had wilfully disregarded the Tribunal's 07.08.2024 directions. He relied on the Income Tax Department's letters (19.09.2024 and later CBDT letter 18.07.2025) which, in his submission, established that the Rs.49,599 was salary arrears of FY 2020-21. Accordingly, he contended that the Respondents' refusal to treat him as EWS (and consequent non-issuance of IAS allotment) violated the Tribunal's directions and amounted to contempt.

8. The CAT first heard the Contempt Petition on 09.05.2025. By order dated 09.05.2025, the Tribunal observed that the Respondents' compliance was in question and directed them to submit a "Compliance Affidavit" on the issue. The matter was subsequently heard, and by the Impugned Order dated 15.10.2025, the Tribunal dismissed the Contempt Petition. The Tribunal held that the



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Respondents had “re-confirmed” the Petitioner’s mother’s income as per their directions and concluded that no wilful disobedience of the 07.08.2024 order had taken place.

9. Challenging this Impugned Order, the Petitioner approaches this Court by way of the present Petition. The question for our consideration is whether the CAT was justified in closing the contempt proceedings. In doing so, we must examine (i) the true import of the CAT’s 07.08.2024 directions; (ii) the steps taken by the Respondents (including all relevant communications) to comply with those directions; (iii) whether such steps, viewed in context, amount to “wilful disobedience” necessary to make out contempt; and (iv) related legal issues concerning the EWS eligibility dispute (including the significance of Section 89 of the IT Act and the established EWS policy).

CONTENTIONS ON BEHALF OF THE PETITIONER:

10. The Petitioner (through learned counsel) contends that the Tribunal erred in closing the Contempt Petition for multiple reasons. It is urged that:

i. The Respondents failed to take into account the Income Tax Department’s letter dated 19.09.2024, which expressly classified the Rs.49,599 as salary arrears for FY 2020-21, and also did not consider the Petitioner’s representation (dated 11.11.2024) challenging the DoPT’s October order on that basis. (The Petitioner further notes that a subsequent CBDT communication dated 18.07.2025 again



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reconfirmed that the amount was salary arrears.) In short, he argues, the Respondents ignored the clearest factual clarification available.

ii. By closing the Contempt Petition, the CAT overlooked that the Petitioner's mother's *actual* annual income for FY 2020-21 (excluding the arrears, which properly pertained to that year) was below Rs.8 lakh. Therefore, even on the facts as communicated by the ITO, the Petitioner was still "EWS" and entitled to IAS. The Respondents' refusal to grant EWS benefit despite this was perverse.

iii. The Tribunal erroneously accepted the DoPT's speaking order of 04.10.2024, which in substance was based on the CBDT's partial response of 18.09.2024 (showing income above Rs.8 lakh and no Section 89 claim), instead of acting on the contemporaneous confirmation from the Pr. CIT (19.09.2024) that Rs.49,599 was salary arrears of the prior year. This was in conflict with the directive to verify "accounted for the relevant financial year 2020-2021".

iv. The Tribunal's own earlier order of 09.05.2025 had held the DoPT's 04.10.2024 order to be invalid (implicitly agreeing with the Petitioner's interpretation) and gave leave to Respondents to explain compliance. By contrast, in the Impugned Order the Tribunal shifted stance and accepted the 04.10.2024 order. This inconsistency is said to be unjustified.

v. The Petitioner also relied on the EWS policy (DoPT OM dated 31.01.2019), arguing that the Income & Asset Certificate is based on actual income as per financial year and that its authenticity can only be verified by the issuing authority (Tehsildar). He submits that the



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Respondents violated this scheme by ignoring the certificate and ITO's confirmation of arrears, and instead unilaterally determining "income" from the ITR, contrary to procedure.

CONTENTIONS ON BEHALF OF THE RESPONDENTS:

11. The Respondents (represented by the learned Standing Counsel and others) counter that the Contempt Petition was rightly closed. It is contended that the DoPT complied in good faith with the Tribunal's directions by obtaining information from the CBDT/IT department. The CBDT's official communication (18.09.2024) confirmed that no Section 89 relief had been claimed, indicating the full income was assessed in FY 2021-22. On that basis, the DoPT was justified in concluding that the Petitioner's family income for FY 2020-21 (as certified) exceeded the limit, and the speaking order of 04.10.2024 was correctly issued.

12. The Respondents argue that any omission in verifying the Tehsildar's certificate (as per OM) was not material because the certificate was not in dispute – rather, the disputed question was the character of the Rs.49,599. They assert there was no deliberate defiance; on the contrary, they promptly sought and relied on information from the Income Tax authorities. In law, contempt proceedings cannot be used as a means to execute an order or remedy a grievance of the Petitioner – such issues can be redressed by ordinary writs or revision, not by contempt (Civil Contempt). In short, they claim to have acted bona fide and within their understanding of law, and the Contempt Petition should not have succeeded.



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ANALYSIS AND FINDINGS:

13. A threshold legal question is the standard for civil contempt. Section 2(b) of the Contempt of Courts Act, 1971 defines “civil contempt” as “wilful disobedience to any judgment, decree, direction, order, writ or other process of a court or wilful breach of an undertaking given to the court.”. Thus, to make out contempt, the Petitioner must establish (a) a valid court order, (b) knowledge of that order by the alleged contemnor, and (c) wilful disobedience or breach of that order. Negligence, or an honest dispute as to interpretation, does not ordinarily constitute contempt. As the Supreme Court has reiterated, contempt proceedings “cannot be used to execute a decree or implement an order” – they arise only where there is wilful refusal to obey an order. Courts must confine their scrutiny to the explicit terms of the order in question and the contemnor’s conduct; technical or good faith error in compliance will normally defeat contempt. Moreover, contempt is a quasi-criminal proceeding requiring proof beyond reasonable doubt of deliberate violation. We bear these principles in mind.

14. On the EWS policy side, the applicable scheme (DOPT OM dated 31.01.2019, as amended) provides that a candidate can claim the EWS reservation benefit only upon production of an Income and Asset Certificate issued by prescribed authorities (e.g. District Magistrate/Tehsildar). The OM explicitly mandates that the certificate is based on the actual annual family income for the relevant financial year, and that the appointing authority should verify the certificate through the issuing authority. While the OM contemplates checking



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the veracity of income from all sources, including salary, nothing in the OM ties the determination of EWS eligibility to the specific method of tax return filing or relief under tax statutes; the focus is on actual income. In context, the CBDT's indication that no relief under Section 89 was claimed merely reflects a tax computation detail; it is not a substantive finding on whether the income was due in a prior year. Section 89 of the Income Tax Act, 1961 provides tax relief where salary is paid in arrears, but it does not alter the fact that such arrears were earned earlier. In other words, even if an assessee fails to invoke Section 89, the sum remains "arrears" by nature.

15. We first examine what the Tribunal's order of 07.08.2024 required, and what steps were taken to comply. The 07.08.2024 order directed the Respondents to "re-confirm" from the CBDT whether income received by the Petitioner's mother (as reflected in her ITR) was "accounted for" in FY 2020-21 or otherwise. In effect, the direction was to ascertain whether the amounts reported were actually attributable to that year. Upon such verification, if it were found that the income did relate to earlier years, the Petitioner was to be granted the EWS benefit and his allocation had to be corrected. This direction did not prescribe any particular procedure for verification, but clearly contemplated an inquiry into the timing of the income.

16. However, the Petitioner possessed, and did supply to the Respondents, letters from the Income Tax authorities dated 18.09.2024 and 19.09.2024 which specifically characterized the Rs.49,599 as salary arrears relating to FY 2020-21. The important nuance is this: the CBDT's communication on 18.09.2024 (above)



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was apparently a general statement from the Investigation Wing, whereas the Pr. Commissioner's letter of 19.09.2024 expressly confirmed the amount as arrears of FY 2020-21. The Petitioner claims that the Respondents had this latter information but failed to act on it.

17. The DoPT's speaking order (04.10.2024) was issued after obtaining the CBDT's information. That order concluded that the Petitioner's family income (on the face of the ITR) exceeded Rs.8 lakh, and explicitly noted the absence of any Section 89 claim. It then held the Petitioner ineligible for EWS. The Respondents took the position that, in absence of a Section 89 claim, the full amount was assessable in AY 2021-22, and that they had now satisfied the Tribunal's direction by "reconfirming" this to the CBDT.

18. We must ask: did the Respondents in fact "wilfully disobey" the Tribunal's order of 07.08.2024? The answer turns on whether their conduct shows deliberate non-compliance, or merely a bona fide but incorrect interpretation. It is clear from the record that the Respondents did approach the CBDT and sought information as directed. They obtained a written response and acted upon it. Even if it was arguable that the CBDT's response was incomplete (by not reflecting the 19.09.2024 clarification), the Respondents did not wilfully refuse to comply; rather, they acted on the material on record. Crucially, contempt requires more than an arguable error – it requires wilful disregard. Here, at most, a factual dispute was created by the existence of the two contradictory letters. The Respondents evidently relied on the CBDT's main report. In our view, such reliance – even if mistaken – cannot by itself amount to "wilful disobedience" of the



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Tribunal's order. The Tribunal's order did not prescribe how to weigh or interpret multiple communications from the tax department; it simply called for verification of the year to which the income belonged.

19. Further, the Petitioner himself had invoked the O.A. remedies and representations available before resorting to contempt. The CAT in fact acknowledged on 09.05.2025 that “earlier directions had not been complied with” and asked for an affidavit of compliance, implicitly questioning the completeness of the Respondents’ action. The Respondents then submitted their reply, and the Tribunal, after hearing them, concluded that the order had been essentially complied with and that no contempt remained. Given that process, a final finding of non-compliance would require proof that the Respondents clearly flouted the direction. The mere fact that the Petitioner disagrees with their interpretation is insufficient. Moreover, to hold contempt, the Tribunal would have had to find that the Respondents knew the correct answer (e.g. that the income “in fact” belonged to FY 2020-21) and nevertheless ignored it. We do not find evidence of such conscious defiance.

20. The doctrine that civil contempt cannot serve as an enforcement mechanism for judicial or quasi-judicial orders (and cannot be used to execute an order) is well established. If the Petitioner’s real grievance is that he was wrongly deprived of the IAS seat, that issue – while serious – falls outside contempt law.

21. Applying the principles of contempt law to these facts, we conclude that the Respondents’ conduct did not constitute civil



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contempt. They took steps to seek clarification as directed, and acted upon the information available. The Petitioner's complaint essentially amounts to a claim that the Respondents erred in interpreting the data, not that they wilfully ignored it. As held by the Supreme Court, contempt proceedings are "quasi-criminal in nature" and require proof of wilful disobedience. On the record, this element is lacking. In our view, the Tribunal was correct to close the Contempt Petition. The contradictory communications from the Income Tax authorities created an ambiguity; the Respondents cannot be said to have wilfully flouted the Tribunal's directions simply because, in hindsight, a different interpretation might have yielded another outcome. The right forum for resolving that would be the main tribunal proceedings or this writ, not a contempt proceeding.

CONCLUSION:

22. For the foregoing reasons, we find no basis to interfere with the Impugned Order.

23. The present Petition is, accordingly, dismissed. All the pending applications also stand closed.

ANIL KSHETARPAL, J.

AMIT MAHAJAN, J.

APRIL 21, 2026

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