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

\# **CNR No. DLHC010433652026**

% ***Date of Decision: 14th September, 2026***

\+ CONT.CAS(C) 1684/2026 & CM APPL. 62247/2026

SUNIL ARORA .....Petitioner

Through: Mr. Manindra Dubey, Mr. Sudhakar Dubey, Advocates (M:9810597966)

versus

DALIP KUMAR VERMA SECRETARY .....Respondent

Through: Mr. Anirudh, Advocate (M:9871139344)

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

MINI PUSHKARNA, J *(ORAL):*

1. The present petition has been filed alleging wilful disobedience of the order dated 21st May, 2026, passed by this Court in *W.P.(C) 4987/2026*, wherein, it was directed as follows:

> 1. The Petitioner's case is that the Office of the Electricity Ombudsman has deducted TDS @ 20% to 30% from the amounts paid to him during the Financial Years 2022-23, 2023-24 and 2024-25. The Petitioner states that he has filed his income tax returns on the basis of such deductions. However, for the purposes of seeking refund of tax and filing/revising his income tax returns, the Petitioner requires the requisite TDS certificate in Form 16A from the Office of the Electricity Ombudsman.
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> 2. Accordingly, the present petition is disposed of with a direction to the Office of the Electricity Ombudsman to furnish to the Petitioner the requisite

> Form 16A in respect of the TDS deducted from the amounts paid to the Petitioner during the aforesaid financial years, within a period of four weeks.
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> 3. Upon receipt of the said certificates, the Petitioner shall be at liberty to file/revise his income tax returns and seek such refund or other reliefs as may be permissible in accordance with law.
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> 4. It is clarified that this Court has not examined the merits of the Petitioner's claim regarding the rate of TDS deduction, applicability of Sections 194J or 44ADA of the Income Tax Act, 1961, or his claim for refund. All rights and contentions of the parties in that regard are left open.
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> 5. The petition is disposed of in the above terms.

2. At this stage, learned counsel appearing for respondent, on advance notice, submits that the requisite Form in terms of the aforesaid order dated 21st May, 2026, has already been issued to the petitioner. He has handed over to this Court certain documents, which are certificates issued to the petitioner being Form 16AA and Form 16 Part A and Part B.

3. The aforesaid documents are taken on record.

4. *Per contra*, learned counsel appearing for the petitioner disputes the aforesaid submission and submits that the petitioner has been issued Form 16, which is given to an employee.

5. He submits that the petitioner was a Consultant and Advisor (Law) with the respondent. Therefore, the petitioner ought to have been issued a certificate under Form 16A, which is issued to Consultants.

6. In response, learned counsel appearing for the respondent disputes the aforesaid submission and submits that the petitioner was a salaried employee of the respondent, and not Consultant.

7. This Court notes that the said issue was also raised earlier by the respondent before the Writ Court, by way of filing an application being *CM*

APPL. 44491/2026, for modification of the order dated 21st May, 2026.

8. The aforesaid application was disposed of *vide* order dated 06th August, 2026, in the following manner:

> **CM APPL. 44491/2026** *(for modification of order dated 21st May, 2026)*
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> 1. There is no appearance on behalf of the Petitioner. The Court has nevertheless examined the present application with the assistance of Mr. Anirudh Dusaj, ASC appearing for Respondent No. 1.
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> 2. Mr. Dusaj submits that the direction contained in paragraph 2 of the order dated 21st May, 2026 has already been complied with. He further points out that the present application seeks deletion of paragraph 4 of the said order, which merely clarifies that this Court has not examined the merits of the Petitioner's claim and has kept all rights and contentions of the parties open.
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> 3. This Court finds no ground to modify the order dated 21st May, 2026. The clarification contained in paragraph 4 neither prejudices the Petitioner nor forecloses any remedy that may otherwise be available to him in accordance with law, including his claim for refund, if so advised.
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> 4. Accordingly, the present application is dismissed.
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> 5. Pending application(s), if any, also stand disposed of.

9. Subsequently, the petitioner also filed an application being *CM APPL. 57703/2026,* for recalling of the order dated 06th August, 2026.

10. However, the said application was also dismissed *vide* order dated 25th August, 2026, in the following manner:

CM APPL. 57703/2026 (for recall of order dated 06.08.2026)

1. By this application, the Petitioner seeks recall of the order dated 6th August, 2026, whereby CM APPL. 44491/2026, seeking modification of the order dated 21st May, 2026, came to be dismissed. On 6th August, 2026, there was no appearance on behalf of the Petitioner.

2. Counsel for the Petitioner submits that on 6th August, 2026, he could not appear before the Court as he was held up in the Supreme Court. On this ground, he seeks recall of the said order.

3. The Court, while considering CM APPL. 44491/2026, had also perused the record and found no ground warranting modification of the order dated 21st May, 2026. Nevertheless, since counsel for the Petitioner submits that he could not appear on the said date and was, therefore, not heard, the Court deems it appropriate to grant him an opportunity to make good his case.

4. The grievance of the Petitioner, insofar as it relates to the modification sought of the order dated 21st May, 2026, principally arises from the alleged non-compliance with the direction contained in paragraph 2 thereof, whereby the Respondent No. 4 was directed to furnish Form 16A to the Petitioner. Counsel appearing for the Respondents submits that the said direction has already been duly complied with and the requisite forms have been furnished to the Petitioner. The Petitioner disputes the same. Be that as it may, if the Petitioner has any grievance regarding compliance with the said direction, the remedy would lie elsewhere and would not warrant modification of the order dated 21st May, 2026. Besides, in the said application (CM APPL. 44491/2026), the following prayers are made:

> *"a) Modify the order dated 21.05.2026 by removing/deleting the Para 4 from the order passed by this Hon'ble Court in WP (Civil) No. 4987 of 2026, case titled as Sunil Arora vs DERC & Ors and also Direct the Respondent No. 4 to issue the revised Form 16A so that the applicant/petitioner may file his revised return to claim the amounts deducted in TDS, and/or*
> *b) Imposed the heavy cost upon the Respondent No. 4 for his harassment and discrimination by the Respondent No. 4 including the Litigation Cost of Rs. 50,000/- and/or*
> *c) Pass any other or further order/s as this Hon'ble Court may deem fit and proper in the facts and circumstances of the present case in the interest of justice."*

> 5. In the opinion of the Court, such relief cannot be granted either by way of modification or otherwise in law. For the purpose of filing or revising the income-tax returns, the Petitioner has already been granted liberty under paragraph 3 of the order dated 21st May, 2026 to avail of such remedies as may be permissible in accordance with law. Accordingly, the Court finds no basis either to recall the order dated 6th August, 2026 or to modify the earlier order dated 21st May, 2026.
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> 6. The application is, accordingly, dismissed.

11. Perusal of the aforesaid orders brings to the fore that the Writ Court had stated in categorical terms that the claim of the petitioner has not been examined on merits. Therefore, as a corollary, this Court in the present contempt proceedings cannot go into the issue as to whether the petitioner is entitled to issuance of Form 16, which is given to an employee, or Form 16 A, which is given to Consultant.

12. In the absence of any adjudication on the said dispute, as to whether the petitioner is to be treated as an employee or Consultant, no specific directions can be given by this Court in the present proceedings.

13. Accordingly, in case, the petitioner is aggrieved by the Form 16 that has been issued to the petitioner by the respondent, the petitioner is at liberty

to seek his remedies in accordance with law, in order to adjudicate his status as an employee or as Consultant.

14. Noting the aforesaid, the present petition, along with pending application, is accordingly, disposed of.

MINI PUSHKARNA, J

SEPTEMBER 14, 2026/au