



2025:DHC:10322-DB



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

Date of decision: 19.11.2025

+ W.P.(C) 17570/2025 & CM APPL. 72566/2025

VIKAS KUMAR

.....Petitioner

Through: Mr.Ankur Chhibber and
Mr.Amrit Koul, Adv.

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr.Jagdish Chandra Solanki,
CGSC with Mr.Sankalp Mishra,
GP for UOI
Mr.Harpreet Singh, Ms.Suhani
Mathur, Mr.Jatin Kumar Gaur
& Mr.Jai Ahuja, Adv. for R-4
to R-50

CORAM:

HON'BLE MR. JUSTICE NAVIN CHAWLA

HON'BLE MS. JUSTICE MADHU JAIN

NAVIN CHAWLA, J. (ORAL)

1. This petition has been filed by the petitioner, challenging the Order dated 09.09.2025 passed by the learned Central Administrative Tribunal, Principal Bench, and New Delhi (hereinafter referred to as 'Tribunal' in O.A. No.127/2023, titled *Chetan Prakash Bhatt & Ors. v. Union of India & Ors.*, allowing the O.A. filed by the respondent nos. 4 to 50 herein, holding therein that the final Seniority List dated 28.10.2022 in the Cadre of Tax Assistant, published by the respondent



nos. 1 to 3, is not in conformity with the law settled by the Supreme Court in *K. Meghachandra Singh v. Ningam Siro*, (2020) 5 SCC 689. Consequently, the learned Tribunal set aside the aforesaid Seniority List and directed the respondent nos. 1 to 3 to recast a fresh Seniority List in terms of the Judgment of the Supreme Court in *K. Meghachandra Singh* (supra).

2. The brief facts giving rise to the present petition are that the Staff Selection Commission notified the Combined Graduate Level Examination for the year 2015 on 02.05.2015. On conclusion of the recruitment process, the petitioner was appointed to the post of Tax Assistant in the year 2017 with the Central Board of Excise and Customs, later changed to the Central Board of Indirect Taxes.

3. In the meantime, the respondent nos.4 to 50 were promoted to the post of Tax Assistant between 2016 and 2018.

4. A draft Seniority List, dated 05.04.2019, was circulated by the respondent nos. 1 to 3 for the Cadre of Tax Assistant as on 30.03.2019. The respondent nos.4 to 50 objected to the said draft Seniority List and filed their representations/objections with the respondent nos. 1 to 3.

5. The final Seniority List, which was impugned by the respondent nos. 4 to 50 herein in the aforesaid O.A., came to be published only on 28.10.2022, that is, post the pronouncement of the law laid down by the Supreme Court in *K. Meghachandra Singh* (supra).

6. Claiming that the Impugned final Seniority List was not in terms of the Judgment of the Supreme Court in *K. Meghachandra Singh* (supra), the respondents approached the learned Tribunal by



way of the aforesaid O.A. and, as noted hereinabove, the learned Tribunal allowed the O.A. and quashed the Impugned final Seniority List.

7. The learned counsel for the petitioner submits that the delay in finalising the Seniority List was at the hands of the respondent nos. 1 to 3, and only because the respondent nos. 4 to 50 had filed their representations/objections to the aforesaid draft Seniority List, which was published much before the pronouncement of the Judgment in ***K. Meghachandra Singh*** (supra).

8. He further submits that, in fact, for the same post in the Mumbai Cadre, the Seniority List has been prepared in terms of the Judgment of the Supreme Court in ***Union of India v. N. R. Parmar***, (2012) 13 SCC 340 and, therefore, invoking Article 14 of the Constitution of India, there cannot be two sets of rules that would be applicable to the same post for the same batch, even if in different Cadres.

9. He further submits that in a Writ Petition raising similar issues, that is, W.P.(C) 4046/2023, titled ***Gopal Agrawal & Ors. v. Union of India & Ors.***, this Court was pleased to issue notice and direct that any action taken pursuant to the direction of the learned Tribunal shall be subject to the outcome of the Writ Petition.

10. We have considered the submissions made by the learned counsel for the petitioner; however, we find no merit in the same.

11. From the above facts, it cannot be denied that the Impugned final Seniority List for the post of Tax Assistant was published by the respondent nos. 1 to 3 only on 28.10.2022, that is, post the pronouncement of the law by the Supreme Court in ***K.***



Meghachandra Singh (supra). It is also not denied that the Impugned final Seniority List was not in terms of the law as settled by the Supreme Court in *K. Meghachandra Singh* (supra).

12. In *K. Meghachandra Singh* (supra), the Supreme Court overruled the decision in *N.R. Parmar* (supra), however, made it clear that this decision will not affect the *inter se* seniority already based on *N.R. Parmar* (supra) and the same will be protected. It was further clarified that the decision in *K. Meghachandra Singh* (supra) will apply prospectively except where seniority is to be fixed under the relevant rules from the date of vacancy/date of advertisement. Therefore, as the Impugned final Seniority List was prepared and published post the pronouncement of *K. Meghachandra Singh* (supra), it had to be in terms of the said Judgment.

13. Merely because, in different Cadres, though relating to the same selection process, the Seniority List came to be settled prior to the pronouncement of *K. Meghachandra Singh* (supra) and, therefore, protected in terms of the said Judgment, cannot come to the aid of the petitioner.

14. Similarly, the fact that this Court in *Gopal Agrawal* (supra) was persuaded to issue notice on a Writ Petition, would also not act as an impediment for this Court to decide the present petition when it finds that the Impugned Order of the learned Tribunal is in accordance with law settled by the Supreme Court in *K. Meghachandra Singh* (supra) and deserves no interference.

15. Accordingly, we find no merit in the present petition. The same, along with the pending application, is dismissed.



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16. We may, however, also note that the learned Tribunal itself has made its direction subject to the outcome of the reference in *Hariharan v. Harsh Vardhan Singh Rao*, 2022 SCC OnLine SC 1717. Therefore, the interest of the petitioner is fully protected.

NAVIN CHAWLA, J

MADHU JAIN, J

NOVEMBER 19, 2025/sg/hs