$~5 & 6

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

\+ W.P.(C) 6049/2026, CM APPL. 29798/2026 & CM APPL. 29799/2026

\+ W.P.(C) 6051/2026, CM APPL. 29804/2026 & CM APPL. 29805/2026

EMPLOYEES PROVIDENT FUND ORGANIZATION, REGIONAL OFFICE, DELHI (SOUTH) .....Petitioner

Through: Mr. Rony Dominen John and Mr. Piyush Swami, Advocates.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI & ANR. .....Respondents

Through: Mr. Vipul Agrawal, JSC, Mr. Gooraang Ranjan, Ms. Harshita Kotra, Advocates along with Mr. Brij Lal Meena, JCIT (A)-2, Jaipur (Retd.).

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **17.07.2026**

1. The instant writ petitions have been filed by the petitioner- Employees Provident Fund Organization, Regional Office, Delhi (South), an arm of the Union of India, challenging an order passed by another arm of the Union of India. The challenge is founded on a rather strange ground that the judgments which have been referred to by the Commissioner of Income Tax (Appeals) [hereinafter referred to as '*CIT (A)*'] in its order dated 24.02.2026

do not exist.

2. When the matter was listed for motion hearing on 04.05.2026, learned counsel for the petitioner invited the Court's attention towards paragraph No. 6 of the impugned order and submitted that CIT (A) had relied upon six judgments to substantiate its reasoning and none of which actually existed.

3. Consequently, a notice was issued to the author of the impugned order, Mr. Brij Lal Meena, ADDL./JCIT (A)-2, Jaipur, seeking clarification/ response in relation to the source from which he has taken above citations. Our Legal Researchers inform that they have not been able to find the said judgments of the courts with the given titles. The judgment that the officer has mentioned are the following:-

A. ***CIT v. Outstanding Industrial Enterprises,*** *(2002) 256 ITR 466 (Del)*

B. ***CIT v. Orissa Corporation (P) Ltd.,*** *(2007) 7 SCC 229*

C. ***CIT v. Jayachandran Textile Mills,*** *(2019) 413 ITR 244 (SC)*

D. ***CIT v. Veerabhadrappa & Sons****, (2000) 245 ITR 232 (SC)*

E. ***CIT v. Sree Meenakshi Mills Ltd.,*** *(2004) 267 ITR 337 (SC)*

F. ***CIT v. Oswal Agro Mills Ltd.,*** *(2008) 304 ITR 1 (SC)*

4. We have called/summoned above books and to our utter surprise, none of the cited judgments exist.

5. An affidavit has been filed by Mr. Brij Lal Meena. Mr. Vipul Agrawal, learned Senior Standing Counsel for the Department, submitted that Mr. Meena who has since retired was having heavy workload, due to which he had relied upon his Inspector, who had furnished above citations, and he had used/inserted these citations, without verifying. The same plea has been taken in the affidavit, so filed.

6. We have experienced that the practice of citing non-existing or hallucinated citations is increasing day by day. Any order which is edified on any order/judgment which does not exist, is a nullify and amounts to fraud upon the justice delivery system. The time has come, if an Authority or court is found citing or relying upon non-existent judgments, whether generated through artificial intelligence or self-generated, a strict action including a disciplinary action be taken.

7. An order passed by an adjudicating authority may well be founded on his own logic, reasoning or interpretation of the provisions. It is not necessary that every conclusion must flow from a judicial precedent or should be fortified by a judicial pronouncement. But an order based on an incorrect law is meant to be set aside.

8. We, therefore, set aside the impugned order dated 24.02.2026 passed by the CIT (A) and remand the matter back to the Appellate Authority for decision afresh, in accordance with law.

9. As the author of the impugned order has since retired from service, we do not wish to pass any direction for initiation of disciplinary action against him.

10. The petition is accordingly disposed of along with all pending applications.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

JULY 17, 2026/*nd*