

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Writ Petition(s)(Civil) No(s).684/2026

ASHWINI KUMAR UPADHYAY

Petitioner(s)

VERSUS

UNION OF INDIA &amp; ORS.

Respondent(s)

Date : 16-06-2026 This petition was called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE  
HON'BLE MRS. JUSTICE V. MOHANAPARTIAL COURT WORKING DAYS BENCH)For Petitioner(s) :Mr. Ashwini Kumar Upadhyay, Adv.  
Mr. Ashwani Kumar Dubey, AOR  
Mr. Nikhil Upadhyay, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following  
O R D E R

1. The instant writ petition, under Article 32 of the Constitution of India, has been filed seeking following reliefs:

a) direct the Centre to implement creamy layer system in tax exemption for schedule tribes under Section-11 read with Schedule-III, Sr. No-19 of the Income Tax Act 2025, in order to ensure that advantage is given to only poor scheduled tribe individuals, not the rich and elite class;

b) alternatively, direct and declare that blanket tax exemption under Section-11, Serial No. 19 of Schedule-III of the Income-Tax Act, 2025 is manifestly arbitrary, irrational and violates Articles 14, 15, 19(i)(g), 21, 27 of the Constitution. Hence, void & inoperative;

c) pass such other order(s) as Court deems fit and

proper in facts and circumstances of the case and in the interest of justice

2. We have heard Shri Ashwini Kumar Upadhyay, petitioner-in-person, at a considerable length.

3. It seems to us that the reliefs sought in the instant petition essentially involve formulation, revision, and/or amendment of the legislative public policy. This Court may not, therefore, be an appropriate platform for the aforesaid purpose at this stage.

4. The petitioner, if so advised, may approach the Committee on Petitions, constituted under Rule 306 of the Rules of Procedure and Conduct of Business in Lok Sabha, by way of a comprehensive petition.

5. Similarly, the petitioner shall be at liberty to send a copy of this writ petition, as a representation, to the respondents as well as other concerned Authorities.

6. With liberty aforementioned, the instant petition is disposed of.

7. All pending applications, if any, also stand disposed of.

(ARJUN BISHT)  
ASTT. REGISTRAR-cum-PS

(PREETHI DILEEP KUMAR)  
DEPUTY REGISTRAR