



**HIGH COURT OF JUDICATURE FOR RAJASTHAN  
BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 675/2025

CNR: RJHC020026802025 | URN: CW / 1569U / 2025

M/s Ridhiraj Builders And Promoters, Through Its Authorized Signatory  
Mr. Pradeep Jain Having Its Office At 166, First Floor, Slc Tower,  
Amrapali Marg, Vaishali Nagar, Jaipur- Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through Labour Commissioner, Having Its Office At Shram Bhawan, Shanti Nagar, Khatipura Road, Hasanpura, Jaipur.
2. Joint Divisional Labour Commissioner- Cum- Assessing Officer, Office Of Divisional Joint Labour Commissioner, Shanti Nagar, Hasan Pura, Jaipur, Rajasthan.
3. The Appellate Authority-Cum- Labour Commissioner, Shram Bhawan, Shanti Nagar, Khatipura Road, Hasanpura, Jaipur.
4. The District Collector, Collectorate, Bani Park, Jaipur.
5. Union Of India, Through Secretary, Ministry Of Labour And Employment, Government Of India, Shram Shakti Bhawan, Rafi Marg, New Delhi.

----Respondents

Connected with –

D.B. Civil Writ Petition No. 16679/2022 ; D.B. Civil Writ Petition No. 18564/2022 ; D.B. Civil Writ Petition No. 507/2023 ; D.B. Civil Writ Petition No.629/2023; D.B. Civil Writ Petition No. 1036/2023 ;D.B. Civil Writ Petition No. 1415/2023 ; D.B. Civil Writ Petition No. 6571/2023 ; D.B. Civil Writ Petition No. 6672/2023; D.B. Civil Writ Petition No. 8584/2023 ; D.B. Civil Writ Petition No. 3616/2024 D.B. Civil Writ Petition No. 4254/2024 ; D.B. Civil Writ Petition No. 6843/2024; D.B. Civil Writ Petition No. 6888/2024; D.B. Civil Writ Petition No. 10215/2024 ; D.B. Civil Writ Petition No. 10219/2024 ; D.B. Civil Writ Petition No. 10220/2024; D.B. Civil Writ Petition No. 10223/2024; D.B. Civil Writ Petition No. 13511/2024 ; D.B. Civil Writ Petition No. 13761/2024 ; D.B. Civil Writ Petition No. 14769/2024 ;D.B. Civil Writ Petition No. 19357/2024 ;D.B. Civil Writ Petition No. 676/2025 ;D.B. Civil Writ Petition No. 1015/2025 ; D.B. Civil Writ Petition No. 2399/2025 ; D.B. Civil Writ Petition No. 2400/2025; D.B. Civil Writ Petition No. 2401/2025 ; D.B. Civil Writ Petition No. 7648/2026.

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For Petitioner(s) : Mr. Nitesh Kumar Bagri  
Ms. Shretima Bagri  
Mr. Madhusudan Purohit  
Ms. Alankrita Sharma  
Mr. Pranjul Chopra  
Ms. Priyanshi Katta  
Mr. Kamal Suthar  
Mr. Hitesh Soni  
Mr. Rachit Sharma

For Respondent(s) : Ms. Mahi Yadav, AAG with  
Ms. Chelsi Agarwal, AAAG  
Mr. Bharat Vyas, ASG  
Mr. Devesh Yadav for UOI  
Mr. Rakesh Choudhary  
Ms. Shikha Sharma for  
Mr. G.S. Gill  
Mr. C.S. Sinha  
Mr. Lokesh Choudhary  
Mr. Kuldeep Singh Rathore  
Mr. Vaibhav,  
Mr. Nirmal and  
Mr. Lakshya Sharma for  
Mr. Rahul Kamwar

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**HON'BLE MR. JUSTICE ARUN MONGA**  
**HON'BLE MR. JUSTICE MANEESH SHARMA**

**Order**

**Pronounced on : 15/ 09/2026**

***Reportable***

**Per: Arun Monga, J.**

1. Since the issues arising in this bunch of writ petitions<sup>1</sup> are identical, i.e., challenging, inter alia, Rule 14(2)(b) of the Building and Other Construction Workers' Welfare Cess Rules, 1996, all the petitions are being decided by this common order.
2. For the sake of brevity, the facts and recitals are taken from D.B. Civil Writ Petition No. 675/2025, titled as above, i.e., M/s Ridhiraj Builders And Promoters v. State of Rajasthan &Ors. This writ petition raises three distinct challenges. They rest upon wholly different foundations and are therefore dealt with separately.
3. First, the petitioner assails the constitutional validity of Rule 14(2) (b) of the Building and Other Construction Workers' Welfare Cess

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<sup>1</sup> As per the schedule attached.

Rules, 1998, hereinafter referred to as the Rules of 1998. The Rule requires that an appeal be accompanied by a certificate of the Cess Collector certifying that the entire amount of cess or penalty or both relating to the appeal has been deposited. The petitioner contends that the Rule is ultra vires the rule making power conferred by Section 14 of the Building and Other Construction Workers' Welfare Cess Act, 1996, hereinafter referred to as the Act of 1996, and that it offends Articles 14, 19 and 21 of the Constitution.

4. Secondly, the petitioner assails the assessment order dated 03.09.2021 passed by the Joint Divisional Labour Commissioner cum Assessing Officer. Two grounds are urged. The first is that the order was passed without service of notice and without any opportunity of hearing. The second is that interest has been levied from the year 2011, that is to say, for a period anterior to the assessment itself, which is said to be impermissible under Section 8 of the Act of 1996.
5. Thirdly, the petitioner assails the penalty order dated 30.09.2022, by which penalty equivalent to the assessed cess was imposed. It is said to be consequential upon an assessment which is itself void, and to have been passed without hearing.
6. A fourth prayer is ancillary. The petitioner seeks a direction to the Appellate Authority to entertain and decide its statutory appeal under Section 11 of the Act of 1996 without insisting upon compliance with Rule 14(2)(b) of the Rules of 1998.

## **PART I. FACTS**

7. The petitioner constructed a residential project known as "Riddhiraj Enclave" at D-182, Block-D, Hanuman Nagar, Vaishali Nagar, Jaipur. According to the record of the respondents, construction commenced in the year 2013 and was completed in the year 2017.
- 7.1 For the purpose of assessment of labourcess, the respondents issued show cause notices dated 20.09.2019 and 16.10.2019 calling upon the petitioner to appear and to produce the layout plan, the estimated cost of construction, the dates of commencement and completion of the work, and other relevant

documents. The petitioner asserts that the notice dated 20.09.2019 was never served and that the respondents' own note sheet bears this out. The respondents assert, equally categorically, that both notices were duly served and that the note sheets establish service. This is a disputed question of fact.

- 7.2 On 03.09.2021 the Joint Divisional Labour Commissioner cum Assessing Officer passed an order of assessment. The cost of construction was estimated at approximately Rs.3,50,14,000/-, computed at the rate of Rs.1,000/- per square foot, and cess was assessed at Rs.3,50,140/-. Interest was levied from the year 2011. The petitioner disputes both the rate applied, contending that the applicable notification prescribes Rs.750/- per square foot for residential construction and Rs.1,000/- per square foot for commercial construction, and the levy of interest from a date preceding the assessment.
- 7.3 Notices dated 09.06.2022 and 12.09.2022 were thereafter issued calling upon the petitioner to deposit the assessed amount, failing which recovery was proposed. By order dated 30.09.2022, penalty equivalent to the amount of cess was imposed. A recovery notice dated 24.03.2023 followed. The petitioner states that it became aware of the proceedings only when the recovery authorities visited its office.
- 7.4 The petitioner sought to prefer a statutory appeal under Section 11 of the Act of 1996 against both orders. The appeal was not entertained for want of the certificate contemplated by Rule 14(2) (b) of the Rules of 1998. It is in these circumstances that the present petition has been filed.

## **PART II. SUBMISSIONS**

### ***A. For the petitioner***

8. On the vires of Rule 14(2)(b), learned counsel appearing for respective parties submit that Section 14(2)(f) and Section 14(2) (g) exhaust the rule making power in relation to appeals, and that neither clause authorises a condition of deposit. Rule 14(2)(c) already prescribes a fee of one per cent of the disputed amount, which is the fee contemplated by Section 11(2). Rule 14(2)(b)

therefore imposes a second and independent financial burden for which the parent Act supplies no warrant.

8.1. It is further submitted that the requirement is arbitrary because it demands the whole of the disputed demand and confers no power upon the Appellate Authority to waive or to reduce it in any circumstance whatsoever. Comparison is invited with fiscal statutes in which the legislature, when it chose to impose such a condition, confined it to a fraction of the demand. Under the Central Goods and Services Tax Act, 2017 the deposit is limited to a percentage of the disputed tax subject to a monetary ceiling. Under the Central Excise Act, 1944 as amended by the Finance (No. 2) Act, 2014, the deposit is limited to 7.5 per cent or 10 per cent subject to a ceiling, and the earlier regime, which contemplated a larger deposit, expressly empowered the appellate forum to grant waiver.

8.2. Reliance is placed upon **Mardia Chemicals Ltd. v. Union of India**<sup>2</sup>, decided by the Supreme Court of India. In that case the Supreme Court examined the condition, then contained in sub-section (2) of Section 17 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, requiring deposit of 75% of the amount claimed before an application could be entertained. Our attention is invited in particular to paragraphs 78 and 80 of the judgment, which read as follows.

*"78. It was sought to be argued that fairness cannot be a one-way street. The plea of absence of natural justice lies ill in the mouth of chronic defaulters who have not paid the principal amounts admittedly due to the banks. The said argument presupposes admission of the liability by the borrowers and all of them to be chronic defaulters. It would only be prejudging an issue. We hope it was not meant to be said that all those who defaulted according to the banks and financial institutions must be condemned unheard who might not deserve any hearing to place their side of the case, unless they must go through the crushing pre-conditions of deposit of 75% of the amount demanded over and above their secured assets already having been taken possession of. We feel this can well be one example of hitting below the belt.*

...

*80. In view of the discussion already held in this behalf, we find that the requirement of deposit of 75% of the amount claimed before entertaining an appeal (petition) under Section 17 of the Act is an oppressive, onerous and arbitrary condition against all the canons of reasonableness. Such a condition is invalid and it is liable to be struck down."*

- 8.3 Learned counsel submits that the present case is a fortiori. The impugned Rule requiring deposit of the whole and not three fourths of the demand, and conferring no power of waiver at all is onerous to the hilt.
- 8.4 Reliance is also placed upon **MTNL v. Deputy Labour Commissioner<sup>3</sup>**, decided on 31.10.2022 by a Division Bench of the High Court of Delhi. In that case this very Rule was struck down as ultra vires Section 11 of the Act of 1996. The Delhi High Court in turn relied upon and applied **Additional District Magistrate (Rev.) Delhi Admn. v. Siri Ram<sup>4</sup>**, decided by the Supreme Court of India. It is stated at the Bar that the said judgment was carried to the Supreme Court in **Union of India v. MTNL<sup>5</sup>**, and that the challenge was not entertained by order dated 08.04.2024.
- 8.5 Reliance is also placed upon **Kusum Ingots and Alloys Ltd. v. Union of India<sup>6</sup>**, decided by the Supreme Court of India, and in particular upon paragraph 22 thereof, which reads as follows.
- "22. The court must have the requisite territorial jurisdiction. An order passed on writ petition questioning the constitutionality of a Parliamentary Act whether interim or final keeping in view the provisions contained in Clause (2) of Article 226 of the Constitution of India, will have effect throughout the territory of India subject of course to the applicability of the Act."*
- 8.6 It is submitted that a central Rule struck down by one High Court cannot survive selectively in another State.
- 8.7 On the levy of interest, it is submitted that Section 8 is attracted only where an employer fails to pay any amount of cess payable under Section 3 within the time specified in the order of assessment. The expression "cess payable" means the amount which becomes due upon determination under Section 5. Section 5(3) requires every assessment order to specify the date of payment. Interest can therefore begin to run only from that date and not earlier. Rule 4(2) of the Rules of 1998, which fixes the time for deposit, prescribes no consequence in the nature of interest, and sub-rule (6) of Rule 4 expressly contemplates that advance cess is to be adjusted in the final assessment, which confirms that

<sup>3</sup> 2022 SCC OnLine Del 3704

<sup>4</sup> (2000) 5 SCC 451

<sup>5</sup> Special Leave Petition (Civil) Diary No. 6033 of 2024

<sup>6</sup> (2004) 6 SCC 254

assessment precedes the crystallisation of liability. It is added that Section 8 is penal in character, that a taxing provision must be construed strictly, and that ambiguity must enure to the benefit of the assessee.

**B. For the respondents**

9. On the vires of Rule 14(2)(b), learned counsel for the respondents would submit that there is a presumption in favour of the validity of subordinate legislation and that the burden of displacing it lies upon the person who challenges it. Section 14(1) confers a general power to make rules for carrying out the provisions of the Act, and Section 14(2)(h) permits rules upon any other matter which has to be or may be prescribed. Rule 14(2)(b) is said to fall within that general power. Reliance is placed upon **Tecnimont Private Limited v. State of Punjab**<sup>7</sup>, decided by the Supreme Court of India, in which a condition of deposit of twenty five per cent under Section 62(5) of the Punjab Value Added Tax Act, 2005 was in issue. The Supreme Court there approved the conclusion of the High Court of Punjab and Haryana, which it reproduced, and stated its own conclusion, in the following terms.

*"It is, thus, concluded that the State is empowered to enact Section 62(5) of the Act and the said provision is legal and valid. The condition of 25% pre-deposit for hearing first appeal is not onerous, harsh, unreasonable and violative of the provisions of Article 14 of the Constitution of India."*

...

*... The High Court rightly held Section 62(5) of the PVAT Act to be legal and valid and the condition of 25% of pre-deposit not to be onerous, harsh, unreasonable and violative of Article 14 of the Constitution of India. ... The reliance on the principle laid down in Kunhi cannot go to the extent, as concluded by the High Court, of enabling the Appellate Authority to override the limitation prescribed by the statute and go against the requirement of pre-deposit."*

- 9.1 It is further submitted that the right of appeal is not an inherent right but a statutory one, which may be exercised only upon the conditions on which it is granted. Rule 14(2)(b) and Rule 14(2)(c) are said to operate in different fields, the former being a deposit which is refundable if the assessment is set aside or reduced and the latter being a fee. Mardia Chemicals is sought to be distinguished by reference to the paragraph in which the Supreme

Court set out the grounds upon which it held the condition there in question to be bad. That paragraph reads as follows.

*"The condition of pre-deposit in the present case is bad rendering the remedy illusory on the grounds that (i) it is imposed while approaching the adjudicating authority of the first instance, not in appeal, (ii) there is no determination of the amount due as yet, (iii) the secured assets or its management with transferable interest is already taken over and under control of the secured creditor, (iv) no special reason for double security in respect of an amount yet to be determined and settled, (v) 75% of the amount claimed by no means would be a meagre amount, (vi) it will leave the borrower in a position where it would not be possible for him to raise any funds to make deposit of 75% of the undetermined demand. Such conditions are not alone onerous and oppressive but also unreasonable and arbitrary. Therefore, in our view, sub-section (2) of Section 17 of the Act is unreasonable, arbitrary and violative of Article 14 of the Constitution."*

9.2 It is submitted that grounds (i), (ii) and (iv), mentioned in Mardia, *ibid*, are absent here, because under the Act of 1996 the amount stands determined by the Assessing Officer upon an assessment before the appeal is filed, and the appeal is a true appeal and not a proceeding at first instance.

9.3 On disputed facts, the respondents assert that both notices were duly served, that the note sheets bear this out, that the petitioner furnished neither reply nor documents and did not appear through any authorised representative, and that the assessment was accordingly made under Section 5(2) upon the basis of the available material. It is submitted that the challenge to vires is a device to escape the appellate forum, and that where a matter is capable of being decided upon other grounds a court should not embark upon a question of constitutionality.

### **PART III. THE STATUTORY SCHEME**

10. Before we deal with the merits of the case, let us first walkthrough the relevant provisions of the applicable statutes.

#### **A. The two enactments of 1996 and their Statements of Objects and Reasons**

Parliament enacted two statutes simultaneously in the year 1996, and they must be read together. The Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996, being Act 27 of 1996; and, The Building and

Other Construction Workers' Welfare Cess Act, 1996, being Act 28 of 1996.

10.1 The first is the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996, being Act 27 of 1996, hereinafter referred to as the main Act. It regulates the employment and conditions of service of building and other construction workers and provides for their safety, health and welfare, and it requires the constitution of a Welfare Board in every State. The Statement of Objects and Reasons appended to the Bill which became the main Act reads, only the opposite part, as follows.

*"STATEMENT OF OBJECTS AND REASONS*

*It is estimated that about 8.5 million workers in the country are engaged in building and other construction works. Building and other construction workers are one of the most numerous and vulnerable segments of the unorganised labour in India. The building and other construction works are characterised by their inherent risk to the life and limb of the workers. The work is also characterised by its casual nature, temporary relationship between employer and employee, uncertain working hours, lack of basic amenities and inadequacy of welfare facilities. In the absence of adequate statutory provisions, the requisite information regarding the number and nature of accidents is also not forthcoming. In the absence of such information, it is difficult to fix responsibility or to take any corrective action.*

*2. Although the provisions of certain Central Acts are applicable to the building and other construction workers yet a need has been felt for a comprehensive Central Legislation for regulating their safety, health, welfare and other conditions of service. The State Governments and Union Territory Administrations have been consulted in the matter and a majority of them have favoured such a legislation. Also, in a meeting of the Committee of State Labour Ministers constituted pursuant to the decision of the 41st Labour Ministers' Conference held under the Chairmanship of the then Union Labour Minister on the 18th May, 1995, a general consensus had emerged on the need for the proposed Central Legislation.*

*3. In view of the circumstances explained above, it has been considered necessary to constitute Welfare Boards in every State so as to provide and monitor social security schemes and welfare measures for the benefit of building and other construction workers. For the said purpose, it has been considered appropriate to bring in a comprehensive legislation by suitably amplifying the provisions of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Bill, 1988 which was introduced in the Rajya Sabha on the 5th December, 1988. It has also been considered necessary to levy a cess on the cost of construction incurred by the employers on the building and other construction works for ensuring sufficient funds for the Welfare Boards to undertake the social security Schemes and welfare measures."*

10.2 The second statute is the Building and Other Construction Workers' Welfare Cess Act, 1996, being Act 28 of 1996 and referred to in this judgment as the Act of 1996. It is the funding statute. Its long title describes it as an Act to provide for the levy and collection of a cess on the cost of construction incurred by employers with a view to augmenting the resources of the Welfare Boards constituted under the main Act. The Statement of Objects and Reasons appended to the Bill which became the Act of 1996 reads as follows.

*"Statement of Objects and Reasons.—*

*The Bill is complementary to the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Bill, 1996 proposed to be introduced and considered simultaneously. With a view to provide for the levy and collection of a cess on the cost of construction incurred by the employers for augmenting the resources of the Building and Other Construction Workers' Welfare Boards constituted by the State Governments under the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) (Ordinance 14 of 1995), an Ordinance, namely, the Building and Other Construction Workers' Welfare Cess Ordinance, 1995 (15 of 1995), was promulgated by the President on the 3rd November, 1995. The intention was to make over, after due appropriation by Parliament by law, the proceeds of the cess, to the State Building and Other Construction Workers' Welfare Boards and the cost of collection not exceeding one per cent. of the cess collected to the State Governments to whom it is proposed to delegate the authority to collect the cess. A Bill, namely, the Building and Other Construction Workers' Welfare Cess Bill, 1995 was introduced in Lok Sabha on the 1st December, 1995 to replace the said Ordinance by an Act of Parliament. Since the said Bill could not be taken up for consideration and passing in the Winter Session, 1995 and the Budget Session 1996 of Lok Sabha, the Building and Other Construction Workers' Welfare Cess Ordinance, 1996 and the Building and Other Construction Workers' Welfare Cess Second Ordinance, 1996 respectively were promulgated on the 5th January, 1996 and the 27th March, 1996 with a view to give continued effect to the legislative protection. On the dissolution of the Tenth Lok Sabha, the Building and Other Construction Workers' Welfare Cess Bill, 1995 stood lapsed. By virtue of Article 123(2)(a) of the Constitution the Building and Other Construction Workers' Welfare Cess Second Ordinance, 1996 promulgated on the 27th March, 1996 would have also ceased to operate with effect from the 4th July, 1996. In view of the urgency felt and as the Parliament was not in session, the President was pleased to promulgate the Building and Other Construction Workers' Welfare Cess Third Ordinance, 1996 on 20th June, 1996 in order to give continued effect to the legislative protection envisaged in the earlier Ordinance.*

*2. The Bill seeks to replace the Building and Other Construction Workers' Welfare Cess Ordinance, 1996 (Ordinance 26 of 1996)."*

10.3 Three things emerge from these two Statements read together, and they govern the construction of the enactments. First, the mischief which Parliament addressed was the vulnerability of a very large and unorganised workforce, estimated in the Statement at about 8.5 million persons, whose employment is casual, whose hours are uncertain, whose amenities are inadequate and whose work carries inherent risk to life and limb. Secondly, the remedy chosen was

institutional, namely a Welfare Board in every State to provide and to monitor social security schemes. Thirdly, which is most and immediate significance, the levy of cess was conceived from the outset not as a source of general revenue but as the means of ensuring sufficient funds for those Boards.

10.4 The aforesaid characterization has already been affirmed by way of judicial confirmation. In **Dewan Chand Builders and Contractors v. Union of India**<sup>8</sup>, the Hon'ble Supreme Court of India has upheld the constitutional validity of both enactments and of the Rules framed under them, holding that the levy is in substance a fee and not a tax and that it is referable to Entry 97 of List I of the Seventh Schedule. While doing so the Supreme Court relied upon the very passages set out above.

*"7. ... The Statement of Objects and Reasons to the BOCW Act explained that it had been considered "necessary to levy a Cess on the cost of construction incurred by the employers on the building and other construction works for ensuring sufficient funds for the Welfare Boards to undertake the social security Schemes and welfare measures." Simultaneously with the enactment of the BOCW Act, the Parliament enacted the Cess Act. ... The Statement of Objects and Reasons to the Cess Act noted that the intention was to "provide for the levy and collection of a Cess on the cost of construction incurred by the employers for augmenting the resources of the Building and Other Construction Workers' Welfare Boards constituted by the State Governments under the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Ordinance, 1995.""*

10.5 Thus, two consequences follow which ought to be borne in mind. The first is that the money collected does not go into the Consolidated Fund. It is transferred to the Welfare Board and is earmarked for the workers. The second is that both enactments are beneficial legislation, so that delay in the flow of funds is not a matter of mere revenue inconvenience. It affects directly the persons for whose benefit Parliament legislated.

## **B. The charging, assessment, interest and penalty provisions**

11. With the aforesaid backdrop, let us now advert to the substantive provisions of the statute and the Rules in question. Section 3 of the Act no.28 of 1996 is the charging provision. Section 4 obliges the employer to furnish returns. Section 5 provides for assessment. Sections 8 and 9 provide, respectively, for interest and for penalty. So far as is material, relevant thereof read as follows :-

*"4. Furnishing of returns.—*

*(1) Every employer shall furnish such return to such officer or authority, in such manner and at such time as may be prescribed.*

*(2) If any person carrying on the building or other construction work, liable to pay the cess under section 3, fails to furnish any return under sub-section (1), the officer or the authority shall give a notice requiring such person to furnish such return before such date as may be specified in the notice.*

*5. Assessment of cess.—*

*(1) The officer or authority to whom or to which the return has been furnished under section 4 shall, after making or causing to be made such inquiry as he or it thinks fit and after satisfying himself or itself that the particulars stated in the return are correct, by order, assess the amount of cess payable by the employer.*

*(2) If the return has not been furnished to the officer or authority under sub-section (2) of section 4, he or it shall, after making or causing to be made such inquiry as he or it thinks fit, by order, assess the amount of cess payable by the employer.*

*(3) An order of assessment made under sub-section (1) or sub-section (2) shall specify the date within which the cess shall be paid by the employer.*

*8. Interest payable on delay in payment of cess.—*

*If any employer fails to pay any amount of cess payable under section 3 within the time specified in the order of assessment, such employer shall be liable to pay interest on the amount to be paid at the rate of two per cent. for every month or part of a month comprised in the period from the date on which such payment is due till such amount is actually paid.*

*9. Penalty for non-payment of cess within the specified time.—*

*If any amount of cess payable by any employer under section 3 is not paid within the date specified in the order of assessment made under section 5, it shall be deemed to be in arrears and the authority prescribed in this behalf may, after making such inquiry as it deems fit, impose on such employer a penalty not exceeding the amount of cess:*

*Provided that, before imposing any such penalty, such employer shall be given a reasonable opportunity of being heard and if after such hearing the said authority is satisfied that the default was for any good and sufficient reason, no penalty shall be imposed under this section."*

### **C. The right of appeal**

12. Section 11 of the Act no.28 of 1996 confers the right of appeal. It reads as follows.

*"11. Appeals.—(1) Any employer aggrieved by an order of assessment made under section 5 or by an order imposing penalty made under section 9 may, within such time as may be prescribed, appeal to such appellate authority in such form and in such manner as may be prescribed.*

*(2) Every appeal preferred under sub-section (1) shall be accompanied by such fees as may be prescribed.*

*(3) After the receipt of any appeal under sub-section (1), the appellate authority shall, after giving the appellant an opportunity of being heard in the matter, dispose of the appeal as expeditiously as possible.*

*(4) Every order passed in appeal under this section shall be final and shall not be called in question in any court of law."*

#### **D. The rule making power**

13. The Rules of 1998 were framed by the Central Government by Notification No. G.S.R. 149(E) dated 26.03.1998, in exercise of the power conferred by sub-section (1) of Section 14 of the Act of 1996. That section is the parent of the impugned Rule and is therefore the measure of its validity. It reads as follows.

***"14. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.***

*(2) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—*

*(a) the manner in which and the time within which the cess shall be collected under sub-section (2) of section 3;*

*(b) the rate or rates of advance cess leviable under sub-section (4) of section 3;*

*(c) the particulars of the returns to be furnished, the officer or authority to whom or to which such returns shall be furnished and the manner and time of furnishing such returns under sub-section (1) of section 4;*

*(d) the powers which may be exercised by the officer or authority under section 7;*

*(e) the authority which may impose penalty under section 9;*

***(f) the authority to which an appeal may be filed under sub-section (1) of section 11 and the time within which and the form and manner in which such appeal may be filed;***

***(g) the fees which shall accompany an appeal under sub-section (2) of section 11; and***

*(h) any other matter which has to be, or may be, prescribed.*

*(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such*

*modification or annulment shall be without prejudice to the validity of anything previously done under that rule."*

### **E. The impugned Rule**

14. Rule 14 of the Rules of 1998 prescribes the procedure governing an appeal. So far as is material, it reads as follows.

*"14. Appeal.—(1) An employer aggrieved by an order of the assessment made under rule 7 or by an order imposing penalty made under rule 12 may appeal against such order, within three months of the receipt of such order, to the Appellate Authority.*

*(2) The appeal shall be accompanied with,*

*(a) the order appealed against;*

***(b) a certificate from the cess collector to the effect that the amount of cess or penalty or both, as the case may be, relating to such appeal has been deposited;***

*(c) a fee equivalent to one per cent, of the amount in dispute or penalty or both, as the case may be, under such appeal;*

*(d) a statement of questions in dispute;*

*(e) documentary evidence relied upon.*

...

*(5) On being satisfied on the quantum of cess the Appellate Authority shall confirm the order of the Assessing Officer or if in his opinion the assessment was wrong; or on the higher side shall modify the order of assessment or if in his opinion the assessment is on the lower side or if the basis of assessment is wrong, it shall remand back the assessment order to the Assessing Officer alongwith his observations to rectify the wrong.*

...

*(8) If the Appellate Authority is of the opinion that the quantum of penalty imposed is on the higher side or not correctly made it shall suitably modify or set aside the order of the Assessing Officer, as the case may be.*

...

*(10) An order in appeal reducing the amount of cess shall also ask the Board to refund the excess cess."*

Clause (b) of sub-rule (2), set out in bold above, is the provision impugned in this petition.

### **F. The legislative objective of the impugned Rule and of its parent provision**

15. Let us now see as to with what object Rule 14(2)(b) was framed to serve, and likewise, as to what object Section 14 was enacted to serve.

15.1 Taking the Rule first, its object is not difficult to discern and is, in itself, entirely legitimate. The cess is collected for a Welfare Fund which exists to provide wage compensation, medical assistance, pension, maternity benefit and education allowance to construction workers. Every rupee withheld by an employer during the pendency of an appeal is a rupee unavailable to that Fund. Rule 14(2)(b) therefore serves twin purposes. It secures the resources of the Fund against the risk that the assessed amount will become irrecoverable, and it discourages appeals filed with no object except delay. The Rule is also not confiscatory in design. Sub-rule (10) of Rule 14 requires the Board to refund the excess where an appeal succeeds in reducing the cess, sub-rule (8) empowers the Appellate Authority to modify or set aside a penalty, and Rule 8 provides a parallel mechanism for refund upon revision of an assessment. To that extent the deposit is in the nature of security rather than of collection.

15.2 Turning to Section 14, its object is altogether narrower. It is a conventional delegation clause. Sub-section (1) confers a general power to make rules for carrying out the provisions of the Act. Those closing words are words of limitation and not of enlargement. They authorise the delegate to supply the machinery by which the legislative scheme is worked, and no more. Sub-section (2) then enumerates the specific matters upon which rules may be made. The enumeration is expressed to be without prejudice to the generality of the foregoing power, which means that the list illustrates the general power and does not cut it down. It does not mean that the general power is at large.

15.3 What is significant for present purposes is the manner in which Parliament dealt with appeals. It did not leave that subject to be worked out generally by the delegate. It addressed appeals twice over, once in the parent provision and once in the delegation clause. In Section 11(1) it identified who may appeal and against what orders, and it left three matters to be prescribed, namely the time, the appellate authority, and the form and manner. In Section 11(2) it stipulated one thing, and one thing only, that must accompany an appeal, namely such fees as may be prescribed. Section 14(2)(f) then mirrors Section 11(1) exactly, and Section

14(2)(g) mirrors Section 11(2) exactly. The correspondence between the two sections is precise, and it is plainly deliberate.

15.4 The legislative objective thus appears to be that the delegate was to fill in the procedural detail of an appellate remedy whose substantive contours Parliament had itself fixed. Where the legislature has specified what must accompany an appeal, and has specified only fees, the question that necessarily arises is whether the delegate may add a second and far weightier condition of its own. We are of the opinion that same is not answered by showing as to how additional condition serves a worthy purpose. In any case, we feel that the worthiness of the object of a subordinate Rule cannot supply the power to make it. More of it in greater details, in the subsequent part.

#### **PART IV. QUESTIONS FOR DETERMINATION**

16. On the pleadings and on the arguments addressed at the Bar, the following questions arise for determination.

- (i) Whether Rule 14(2)(b) of the Rules of 1998 falls within the rule making power conferred by Section 14 of the Act of 1996, read with Section 11 thereof ?
- (ii) Whether interest under Section 8 of the Act of 1996 can be levied in respect of a period preceding the date specified for payment in the order of assessment ?
- (iii) Whether the assessment order dated 03.09.2021 and the penalty order dated 30.09.2022 are vitiated by breach of the principles of natural justice, and whether the petitioner ought nevertheless to be relegated to the statutory appeal ?

#### **PART V. ANALYSIS AND FINDINGS**

##### ***Question (i). Whether Rule 14(2)(b) is within the rule making power***

17. The submission that Section 14(1) and Section 14(2)(h) between them are wide enough to sustain any rule which the delegate considers useful cannot be accepted in that unqualified form. The words "for carrying out the provisions of this Act" in Section 14(1) confine the delegate to the working out of the legislative scheme.

The residuary clause in Section 14(2)(h) speaks of any other matter which has to be, or may be, prescribed, and the expression "prescribed" is defined by Section 2(c) to mean prescribed by rules made under the Act. The clause therefore gathers up those matters which the Act itself leaves to be prescribed. It is a gathering clause and not a source of independent authority, and it cannot be read as conferring power to add a condition which the parent section did not contemplate.

17.1 The difficulty confronting Rule 14(2)(b) is a precise one. Section 11(2) states what an appeal shall be accompanied by, and it states one thing only, namely such fees as may be prescribed. Section 14(2)(g) tracks that sub-section and authorises rules prescribing those fees. Rule 14(2)(c), which fixes a fee of one per cent, is referable to that power and is unexceptionable. Rule 14(2)(b), by contrast, requires the deposit of the entire demand. That is a condition of a different order and of a wholly different magnitude, and no clause of Section 14 answers to it. Section 14(2)(f) is confined to the appellate authority, the limitation and the form and manner of the appeal. Section 14(2)(g) is confined to fees. A deposit of the whole demand is neither a matter of form, nor a matter of manner, nor a fee.

17.2 The reliance placed upon **Tecnimont Private Limited** (supra) does not meet this difficulty. In Tecnimont the condition of deposit was contained in Section 62(5) of the Punjab Value Added Tax Act, 2005, that is to say, in the parent statute itself, enacted by a competent legislature. The question before the Supreme Court was one of constitutional validity under Article 14, and not one of delegated legislative competence. That a legislature may attach a condition of deposit to a statutory right of appeal is not in doubt. The question here is whether a delegate may do so where the legislature has not. Those are different questions, and an answer to the first is not an answer to the second. For the same reason the plea that the deposit is refundable, and therefore benign, is beside the point. A rule which the delegate had no power to make is not saved by the mildness of its operation.

17.3 It is also necessary to observe that the object of a subordinate rule, however beneficial, cannot supply the power to make it. For

the reasons set out in paragraph 17 above, Rule 14(2)(b) pursues an object which is entirely legitimate. That does not conclude the enquiry, because the vires of delegated legislation is tested by the ambit of the delegation and not by the merits of the policy which the delegate has adopted. If Parliament considers a condition of deposit desirable in this field, it is for Parliament to enact it, as it has done in other fiscal statutes and as it did in the provision considered in *Tecnimont*.

17.4 The question is no longer *res integra*. In ***MTNL v. Deputy Labour Commissioner*** (Supra), decided on 31.10.2022, the Division Bench of the High Court of Delhi considered a challenge to this very Rule. The assessee there had been assessed to cess, penalty and interest in a sum of Rs.9,13,77,520/-. Its appeal had been dismissed by the Appellate Authority for non-compliance with Rule 14(2). The question framed was whether the assessee could be required to deposit one hundred per cent of the cess, penalty and interest in order to prosecute its appeal.

17.5 The Delhi High Court held that although the rule making authority had been given the necessary power to frame rules under Section 14 of the Act of 1996, it could not frame a rule going beyond the power conferred by that Act. Upon an examination of the width and scope of Section 11, the Court held that an appeal under sub-section (1) may be preferred in the prescribed form and manner only if it is accompanied by the stipulated fees, and that the prescription in that behalf is contained in Rule 14. It held that the provision made in clause (b) of sub-rule (2) of Rule 14 lies clearly beyond Section 11(2), which, in the words of the Court, "only speaks about" fees. The Court accordingly struck down clause (b) of sub-rule (2) of Rule 14 of the Rules of 1998 as ultra vires the provisions of Section 11 of the Act of 1996. Relevant paras (Paras 35-46) of *M.T.N.L.* (supra) have been reproduced hereinbelow for ready reference:-

*"35. Insofar as the provisions made in Clause (c) of sub-rule (2) of Rule 14 of the 1998 Rules are concerned, which prescribes that fee equivalent to one per cent of the amount in dispute or penalty or both, as the case may be, should accompany the appeal, Ms. Geeta Luthra, learned senior counsel, who appears on behalf of the petitioner, says that she has no cavil with the same. According to Ms. Luthra, the fee would have to be deposited, as that provision is*

*in line with what is provided in sub-section (2) of Section 11 of the 1996 Act.*

*36. This leaves us with the only aspect left, which is whether the rule making authority could have insisted upon the deposit of cess or penalty or both, for the purposes of institution of a viable appeal.*

*37. In our view, the provision made in sub-clause (b) of sub-rule (2) of Rule 14 of the 1998 Rules is clearly beyond the provisions of Section 11(2) of the 1996 Act.*

*38. The said section i.e., Section 11(2) of the 1996 Act, as noticed above, only speaks about “fees”.*

*39. The rule making authority, being cognizant of this, has clearly made a provision in that behalf in Clause (c) of sub-rule (2) of Rule 14 of 1998 Rules.*

*40. Interestingly, the 1998 Rules make no provision for waiver, or for reduction of cess or penalty; a certificate in respect of which issued by the cess collector is required to accompany the appeal.*

*41. In this case, as noticed above, the petitioner, which is a Public Sector Undertaking (PSU) has been called upon to deposit the entire amount, which, as noticed above, is Rs. 9,13,77,520/-.*

*42. Insofar as Mr. Ahluwalia's contention is concerned, that sub-section (1) of Section 11 of the 1996 Act alludes to both form and manner, in our opinion, while form and manner can be prescribed by the rule making authority, it cannot possibly issue directions for deposit of cess or penalty or both, as the case may be, as no such power has been conferred on the rule making authority.*

*43. In this context, it would be apposite to refer to the following observations made by the Supreme Court in the case of Additional District Magistrate (Rev.) Delhi Admn. v. Siri Ram, (2000) 5 SCC 451, while considering the amendments made in the Delhi Land Revenue Rules, 1962. The Court ruled, that the amendments made in the said Rules were ultra vires the provisions of the Delhi Land Revenue Act, 1954. The relevant paragraphs of the aforesaid judgment are extracted hereafter:*

*“11. Under the old Rule 49 the Patwari is required to make field-to-field inspection three times in a year, the object being to maintain the map and the field book properly. Rule 51 enjoins a duty upon the Patwari to compare the fields one by one with the map and in every inspection shall note any change which might have occurred on the boundaries etc. By amending this Rule the rule-making authority has excluded certain classes of land which are defined as “extended abadi” from the operation of preparation of the map and the field book. The Act does not authorise the rule-making authority to exclude any area from the purview of Section 16 of the Land Revenue Act. Thus the rule-making authority acted beyond its power.*

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*16. It is a well-recognised principle of interpretation of a statute that conferment of rule-making power by an Act does not enable the rule-making authority to make a rule which travels beyond the scope of the enabling Act*

*or which is inconsistent therewith or repugnant thereto. From the above discussion, we have no hesitation to hold that by amending the Rules and Form P-5, the rule-making authority has exceeded the power conferred on it by the Land Reforms Act."*

44. In these circumstances, we are in agreement with the petitioner, that Rule 14(2)(b) of the 1998 Rules is clearly beyond the powers of the rule making authority.

45. The said clause i.e., Clause (b) of sub-rule (2) of Rule 14 of the 1998 Rules is, accordingly, struck down, being ultra vires the provisions of Section 11 of the 1996 Act.

46. Given the fact, that the impugned order does not deal with the merits of the case, and that the appeal was dismissed only on the ground, that there was non-compliance of the provisions of Rule 14(2) of the 1998 Rules, the impugned order i.e., the order dated 05.08.2013 is set aside, with the direction, that the appeal will be taken up for hearing, and shall be disposed of, on merits, provided that the fee in terms of clause (c) of sub-rule (2) of Rule 14 of the 1998 Rules is deposited, if not already deposited, within two weeks of the receipt of a copy of this judgment."

17.6 In reaching the above conclusion the Delhi High Court also applied the principle stated by the Supreme Court of India in Additional District Magistrate (Rev.) Delhi Admn. (supra), in the following terms.

*"... it is a well-recognized principle of interpretation of a statute that conferment of rule-making power by an Act does not enable the rule-making authority to make a rule which travels beyond the scope of the enabling Act, or which is inconsistent therewith or repugnant thereto. From the above discussion, we have no hesitation to hold that by amending the Rules and Form P-5, the rule-making authority has exceeded the power conferred on it by the Land Reforms Act."*

17.7 We are in respectful agreement with the reasoning and with the conclusion in MTNL. The reasoning therein is in accordance with the plain structure of Sections 11 and 14 of the Act of 1996. Parliament having itself declared, in Section 11(2), what an appeal is to be accompanied by, and having declared that it is to be accompanied by fees alone, the delegate could not superadd a condition requiring deposit of the entire demand. In doing so, the Central Government travelled beyond Section 14 and legislated where only Parliament could legislate.

17.8 It follows that clause (b) of sub-rule (2) of Rule 14 of the Rules of 1998 is ultra vires Section 11 read with Section 14 of the Act of 1996 and is void. The Rules of 1998 are central subordinate

legislation of uniform application, and the declaration already made by the High Court of Delhi in a proceeding to which the Union of India was a party operates, upon the principle stated in paragraph 22 of **Kusum Ingots and Alloys Ltd. (supra)**, throughout the territory of India. It is therefore neither necessary nor appropriate for this Court to make a fresh declaration striking down the same provision a second time. It is sufficient, and it is hereby held, that Rule 14(2)(b) of the Rules of 1998 no longer holds the field and is not available to the respondents.

17.9 Question (i) is answered accordingly. It follows as a necessary consequence that the Appellate Authority was in error in declining to entertain the petitioner's appeal for want of a certificate under Rule 14(2)(b), and that it cannot insist upon such a certificate hereafter. In view of this conclusion it is unnecessary to examine the further submission founded upon **Mardia Chemicals Ltd. (supra)** and upon Articles 14, 19 and 21 of the Constitution. The challenge thus succeeds upon the narrower and anterior ground of want of power in the delegate, and we, therefore, need not and refrain to adjudicate on a constitutional question which is not necessary for the decision of the case.

***Question (ii). Interest under Section 8***

18. The language of Section 8 is not open to serious doubt, as has been canvassed on behalf of the petitioners. The liability to interest is triggered by a failure to pay any amount of cess payable under Section 3 within the time specified in the order of assessment. Two conditions must therefore coexist. There must be an order of assessment specifying a date of payment, which Section 5(3) makes mandatory, and there must be a failure to pay within that date. Interest then runs from the date on which such payment is due, which can only mean the date so specified.

18.1 It follows that until an assessment is made under Section 5 there is no ascertained sum, no specified date, and consequently no default of the kind which Section 8 contemplates. Rule 4 of the Rules of 1998, which fixes the time for payment, does not create an independent liability to interest and prescribes no such consequence, and sub-rule (6) of Rule 4 confirms that amounts

paid earlier are to be adjusted in the final assessment. The scheme accordingly contemplates that determination precedes default.

18.2 Upon the material placed before us, interest appears to have been levied in the assessment order dated 03.09.2021 with effect from the year 2011, that is to say, for a period during which no order of assessment was in existence and no date of payment had been specified. That is prima facie difficult to reconcile with Section 8.

18.3 Having opined as above, we may also like to observe that the levy of interest forms part of a composite order of assessment made under Section 5, and an order of assessment is appealable under Section 11(1). The Appellate Authority is not merely a forum for arithmetic. Sub-rule (5) of Rule 14 empowers it to modify the assessment where it considers the assessment to be wrong, or on the higher side, or where the basis of the assessment is wrong. A challenge to the inclusion of an interest component in an assessment order is therefore a challenge to the assessment, and it lies within the appellate jurisdiction. Question (ii) is answered accordingly, the question being left to be decided upon its merits by the Appellate Authority in the light of the construction of Section 8 stated above.

***Question (iii). Natural justice and the alternative remedy***

19. The rival facts qua service of notice appear to be irreconcilable. Both sides invoke the same note sheets in support of diametrically opposed conclusions. Whether the notices dated 20.09.2019 and 16.10.2019 were served, whether the petitioner had knowledge of the proceedings before 03.09.2021, whether the correct rate is Rs.750/- or Rs.1,000/- per square foot for this project, and what the actual cost of construction was, are all questions of fact requiring appreciation of the departmental record.

19.1 This Court does not sit in appeal over an assessment and is not the appropriate forum for the resolution of such disputes. Specific remedy is under Section 11 before an authority senior in rank to the Assessing Officer. The appellate authority is to give a hearing and is empowered under sub-rule (5) of Rule 14 to modify or to remand the assessment, and is also empowered under sub-rule (8) to modify or to set aside an order of penalty.

19.2 It was urged, and rather urged with force, that the alternative remedy was illusory because the door to it was barred by Rule 14(2)(b). To be fair to the petitioners, the said objection stood at the threshold of the case. With Rule 14(2)(b) out of the way, it no longer survives. The appeal under Section 11 is now available to the petitioner as of right, only upon payment of the fee prescribed by Rule 14(2)(c) alone. It is thus an efficacious remedy in which every question of fact now raised can be gone into. The petitioner is accordingly relegated to that remedy. Question (iii) is answered accordingly.

## **PART VI. CONCLUSION AND DIRECTIONS**

20. For the reasons set out above, the writ petition succeeds in part. To reiterate, we are in respectful agreement with MTNL v. Deputy Labour Commissioner (supra), that clause (b) of sub-rule (2) of Rule 14 of the Rules of 1998 is ultra vires Section 11 read with Section 14 of the Building and Other Construction Workers' Welfare Cess Act, 1996. We decline to adjudicate, in the exercise of writ jurisdiction, the disputed questions of fact arising out of the assessment order dated 03.09.2021 and the penalty order dated 30.09.2022. Same are left to the Appellate Authority.

21. The writ petition is disposed of with the following directions.

- (a) The petitioner may prefer an appeal alongwith stay application under Section 11 of the Act of 1996 against the assessment order dated 03.09.2021 and the penalty order dated 30.09.2022 within a period of four weeks from today. If so filed, the appeal shall not be dismissed upon the ground of limitation.
- (b) The Appellate Authority shall entertain and register the appeal without insisting upon a certificate under Rule 14(2)(b) of the Rules of 1998, or upon any deposit of the assessed cess, interest or penalty, as a condition of entertaining or of hearing the appeal. The appeal shall be accompanied by the fee prescribed by Rule 14(2)(c) and by the documents required by clauses (a), (d) and (e) of Rule 14(2).
- (c) The Appellate Authority shall decide the appeal upon its merits, in accordance with law.



(d) Subject to compliance of Rule 14(2)(c), *ibid*, recovery proceedings, if already initiated, pursuant to the recovery notice dated 24.03.2023, and pursuant to the impugned orders, shall be put on hold until the stay application in the appeal is decided, which we expect shall be done as expeditiously as possible.

22. All contentions of both sides upon the merits are kept open. Nothing in this judgment shall be construed as an expression of opinion upon the correctness of the assessment or of the penalty. There shall be no order as to costs. All pending applications, if any, stand disposed of.

**(MANEESH SHARMA),J**

**(ARUN MONGA),J**

1/PARSHANT/BIJESH

**SCHEDULE**

| S.No. | WRIT PETITION NO.                       | CAUSE TITLE                                                                                      |
|-------|-----------------------------------------|--------------------------------------------------------------------------------------------------|
| 1     | D.B. Civil Writ Petition No. 16679/2022 | R-Tech Capital Gallaria (Jaipur) Llp v/s Union of & Ors.                                         |
| 2     | D.B Civil Writ Petition No. 18564/2022  | R-Tech Capital Highstreet (Jaipur) Llp v/s Union of India & Ors.                                 |
| 3     | D.B. Civil Writ Petition No. 507/2023   | Shivgyan Developers Pvt. Ltd. V/S Union of India & Ors.                                          |
| 4     | D.B. Civil Writ Petition No. 629/2023   | Shivgyan Developers Pvt. Ltd. V/S Union of India & Ors.                                          |
| 5     | D.B. Civil Writ Petition No. 1036/2023  | Columbus Overseas Llp V/S Union of India & Ors.                                                  |
| 6     | D.B. Civil Writ Petition No. 1415/2023  | M/s Tiger Vanijya Private Limited V/S Joint Divisional Labour Commissioner-Cum-Assessing Officer |
| 7     | D.B. Civil Writ Petition No. 6571/2023  | M/s Ridhiraj Builders And Promoters V/S The State of Rajasthan & Ors.                            |
| 8     | D.B. Civil Writ Petition No. 6672/2023  | M/s Ridhiraj Builders And Promoters V/S The State of Rajasthan & Ors.                            |
| 9     | D.B. Civil Writ Petition No. 8584/2023  | M/s Narayan Builders And Developers V/S The State of Rajasthan & Ors.                            |

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|----|--------------------------------------------|----------------------------------------------------------------------------|
| 10 | D.B. Civil Writ Petition<br>No. 3616/2024  | M/s Trimurti Landcon<br>V/S Union of India & Ors.                          |
| 11 | D.B. Civil Writ Petition<br>No. 4254/2024  | R-Tech Infra Capital Gallaria Llp<br>V/S Union of India & Ors.             |
| 12 | D.B. Civil Writ Petition<br>No. 6843/2024  | M/s Ajay Fine Tech Developers Pvt.<br>Ltd V/S Union of India & Ors.        |
| 13 | D.B. Civil Writ Petition<br>No. 6888/2024  | R-Tech Promoters Pvt. Ltd.<br>V/S Union of India & Ors.                    |
| 14 | D.B. Civil Writ Petition<br>No. 10215/2024 | M/s D.C Agarwala And Co. Private<br>Limited V/S State of Raj. & Ors.       |
| 15 | D.B. Civil Writ Petition<br>No. 10219/2024 | M/s Unique Builders<br>V/S State of Raj. & Ors.                            |
| 16 | D.B. Civil Writ Petition<br>No. 10220/2024 | M/s Unique Builders<br>V/S State of Raj. & Ors.                            |
| 17 | D.B. Civil Writ Petition<br>No. 10223/2024 | M/s Unique Builders<br>V/S State of Raj. & Ors.                            |
| 18 | D.B. Civil Writ Petition<br>No. 13511/2024 | Renaissance Buildhome Pvt Ltd.<br>V/S State of Raj. & Ors.                 |
| 19 | D.B. Civil Writ Petition<br>No. 13761/2024 | Renaissance Buildhome Pvt Ltd.<br>V/S State of Raj. & Ors.                 |
| 20 | D.B. Civil Writ Petition<br>No. 14769/2024 | Arihant Dream Infra Projects<br>Limited<br>V/S State of Raj. & Ors.        |
| 21 | D.B. Civil Writ Petition<br>No. 19357/2024 | M/s Megha Colonizers<br>V/S Union of India & Ors.                          |
| 22 | D.B. Civil Writ Petition<br>No. 676/2025   | M/s Ridhiraj Builders And<br>Promoters<br>V/S State of Raj. & Ors.         |
| 23 | D.B. Civil Writ Petition<br>No. 1015/2025  | Skg B3B Llp<br>V/S State of Raj. & Ors.                                    |
| 24 | D.B. Civil Writ Petition<br>No. 2399/2025  | Spytech Buildcon Pvt. Ltd<br>V/S State of Raj. & Ors.                      |
| 25 | D.B. Civil Writ Petition<br>No. 2400/2025  | Spytech Buildcon Pvt. Ltd.<br>V/S State of Raj. & Ors.                     |
| 26 | D.B. Civil Writ Petition<br>No. 2401/2025  | Spytech Buildcon Pvt. Ltd.<br>V/S State of Raj. & Ors.                     |
| 27 | D.B. Civil Writ Petition<br>No. 7648/2026  | Mody Education Foundation (Mody<br>University)<br>V/S State of Raj. & Ors. |