IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No.3228 of 2021

M/s. Pali Hill Breweries Private Limited, a company incorporated under the Indian Companies Act, 1956, having its registered office at Ground Floor, Mandaliya Nagar, Bariatu Road, Ranchi through its Director and authorized signatory Mr. Manoj Kumar Sahu, son of Late Ambika Prasad Sahu, resident of 78B Burdwan Compound, P.O. and P.S. Lalpur, Town and District-Ranchi, Jharkhand-834001.

.....Petitioner.

-Versus-

1. The State of Jharkhand.
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. and P.S. Jagannathpur, District-Ranchi.
3. Jharkhand Bijli Vitran Nigam Limited, through its Managing Director, having its office at Engineers' Bhawan, Dhurwa, P.O. and P.S. Jagannathpur, District-Ranchi.

..... Respondents.

With
W.P.(T) No. 3374 of 2021

M/s Brahmaputra Metallics Limited, a company incorporated under the Indian Companies Act, 1956, having its administrative office at 401, Commerce Tower, Opp. GEL Church Complex, Main Road, P.O.-G.P.O., P.S.-Hindpiri, Ranchi-834001, Jharkhand, and its works at Village Kamta, Block-Gola, P.O. and P.S.-Gola, District-Ramgarh, through its Director and authorised signatory Mr. Aarsh Sahu, son of Kumud Prasad Sahu, aged about 39 years, resident of 80, Burdwan Compound, P.O. and P.S.-Lalpur, Town and District-Ranchi-834001, Jharkhand.

.....Petitioner

Versus

1. State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. and P.S.-Jagannathpur, District-Ranchi, Jharkhand-834001.
3. Joint Commissioner of State Tax (Administration), Hazaribagh Division, Hazaribagh, P.O. and P.S.-Hazaribagh, District-Hazaribagh.
4. Deputy Commissioner of State Tax, Ramgarh Circle, Ramgarh, P.O. and P.S. Ramgarh, District-Ramgarh.
5. Assistant Commissioner of State Tax, Ramgarh Circle, Ramgarh, P.O. and P.S.-Ramgarh, District-Ramgarh.

..... Respondents

With

W.P.(T) No. 3499 of 2021

M/s Ramkrishna Forgings Limited, a company incorporated under the Indian Companies Act, 1956, having its registered office at 23, Circus Avenue, 9th Floor, P.O. and P.S.-Circus Avenue, District-Kolkata, Kolkata-700017, West Bengal, and having its administrative office at Plot No. M-15, 16 and NS-26, Phase VII, Industrial Area, Adityapur, P.O. and P.S.-Adityapur, District-Saraikela-Kharsawan, Jharkhand-832109, through its Vice-President (Finance) and authorised signatory, Mr. Rahul Kumar Bagaria, son of Bishnu Binod Bagaria, aged about 43 years, resident of Aditya Syndicate, 326C, Block-3, Adityapur-II, Post Office-R.I.T., District-Saraikela-Kharsawan, Jharkhand-831014.

.....Petitioner

Versus

1. The State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. and P.S.-Jagannathpur, District-Ranchi, Jharkhand-834001.
3. Jharkhand Bijli Vitran Nigam Limited through its Managing Director, having its office at Engineers' Bhawan, Dhurwa, P.O. and P.S.-Jagannathpur, District-Ranchi, Jharkhand-834 004.
4. Tata Steel Utilities and Infrastructure Services Limited (formerly known as Jamshedpur Utilities and Services Company Limited/JUSCO), through its Managing Director, having its office at Sakchi Boulevard Road, Northern Town, Bistupur, P.O. and P.S.-Bistupur, Town-Jamshedpur, District-East Singhbhum, Jharkhand-831001.

..... Respondents

With

W.P.(T) No. 3734 of 2021

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1. M/s RSB Transmissions (India) Limited, a company incorporated under the Indian Companies Act, 1956, having its administrative office at Plot No. NS-14(P), 15 to 26, Phase-6, & Phase-7, & Ward No. 7, Adityapur Industrial Area, Gamharia, Town-Jamshedpur, P.O. and P.S.-Adityapur, District-Saraikela-Kharsawan, Jharkhand-832108, through its Assistant General Manager, Mr. S.M. Nausherwan, son of SM Jalaluddin (Late), aged about 54 years, resident of Gulab Bagh Colony Phase-1, Pardih Road, P.O. and P.S.-Mango, Jamshedpur, District-East Singhbhum, Jharkhand 831012.

.....Petitioner

Versus

1. State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. and P.S.-Jagannathpur, District-Ranchi, Jharkhand-834001.
3. Tata Steel Utilities and Infrastructure Services Limited (formerly known as Jamshedpur Utilities and Services Company Limited/JUSCO), through its Managing Director, having its office at Sakchi Boulevard Road, Northern Town, Bistupur, P.O. and P.S.-Bistupur, Town-Jamshedpur, District-East Singhbhum, Jharkhand-831001.

.....Respondents

With

W.P.(T) No. 3829 of 2021

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1. M/s RSB Transmissions (India) Limited, a company incorporated under the Indian Companies Act, 1956, having its administrative office at Plot No. NS-14(P), 15 to 26, Phase-6, & Phase-7, & Ward No. 7, Adityapur Industrial Area, Gamharia, Town-Jamshedpur, P.O. and P.S.-Adityapur, District-Saraikela-Kharsawan, Jharkhand-832 108, through its Assistant General Manager, Mr. S.M. Nausherwan, son of SM Jalaluddin (Late), aged about 54 years, resident of Gulab Bagh Colony Phase-1, Pardih Road, P.O. and P.S.-Mango, Jamshedpur, District-East Singhbhum, Jharkhand 831012.

.....Petitioner

Versus

1. State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. and P.S.-Jagannathpur, District-Ranchi, Jharkhand-834001.
3. Jharkhand Bijli Vitran Nigam Limited through its Managing Director, having its office at Engineers' Bhawan, Dhurwa, P.O. and P.S.-Jagannathpur, District-Ranchi.

.....Respondents

With

W.P.(T) No. 4035 of 2021

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1. M/s. Usha Martin Limited, a company incorporated under the Indian Companies Act, 1956, having its registered office at 2A, Shakespeare Sarani, 'Mangal Kalash', P.O. and P.S.-Shakespeare Sarani, District-Kolkata, West Bengal-700071, and having its works at Tatisilwai, P.O. and P.S.-Tatisilwai, District-Ranchi, PIN Code-835 103, through its Assistant Vice President, Mr. Nand Kishore Patodia, aged about 70 years, son of Late Ramdeo Patodia, resident of Deputy Para, P.O. and P.S.-Lalpur, District-Ranchi, PIN-834001.

.....Petitioner

Versus

1. State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. and P.S.-Jagannathpur, District-Ranchi, Jharkhand-834001.
3. Joint Commissioner of State Tax (Administration), Ranchi Division, having its office at Commercial Taxes Department, Court Compound, P.O.-Kutchery, P.S.-Kotwali, District-Ranchi, 834001.
4. Deputy Commissioner of State Tax, South Circle, Ranchi, having its office at Commercial Taxes Department, Court Compound, P.O.-Kutchery, P.S.-Kotwali, District-Ranchi, 834001.
5. Assistant Commissioner of State Tax, South Circle, Ranchi, having its office at Commercial Taxes Department, Court Compound, P.O.-Kutchery, P.S.-Kotwali, Ditrict-Ranchi, 834001.

.....Respondents

With

W.P.(T) No. 4077 of 2021

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1. M/s. BMW Industries Limited, a company incorporated under the Indian Companies Act, 1956 having its registered Office at 119, 3rd Floor, Park Street, White House, Kolkata, West Bengal-700 016 and having its administrative office at M-1, Large Sector, Gamharia, Saraikela-Kharsawan Industrial Area, P.O. and P.S.-Gamharia, District-Saraikela-Kharsawan, Jharkhand-832108, through its registered signatory Mr. Prahlad Kumar, son of Mewalal, aged about 51 years, resident of House No. 46, Sankosai, Road No. 3, Dimna Road, Mango, P.O. and P.S.-Mango, Town-Jamshedpur, and District-East Singhbhum, Pin Code-831012.
2. M/s BMW Iron & Steel Industries Limited, a company incorporated under the Indian Companies Act, 1956 having its registered Office at 119, 3rd Floor, Park Street, White House, Kolkata West Bengal-700016 and having its administrative office at M-1, Large Sector, Gamharia, District-Seraikela-Kharsawan, Jharkhand-832108, through their authorised signatory Mr. Prahlad Kumar, son of Mewalal, aged about 51 years, resident of House No. 46, Sankosai, Road No. 3, Dimna Road, Mango, P.O. and P.S.-Mango, Town-Jamshedpur, and District-East Singhbhum, PIN Code-831012.
3. M/s. Nippon Cryo Pvt. Ltd., a company incorporated under the Indian Companies Act, 1956 having its registered Office at Plot No. 2, Large Sector, Adityapur Industrial Area, Tata Kandra Main Road, Adityapur, Jamshedpur, District-Saraikela-Kharsawan, Jharkhand-832108, through their authorized signatory Mr. Prahlad Kumar, son of Mewalal, aged about 51 years, resident of House No. 46, Sankosai, Road No. 3, Dimna Road, Mango, P.O. and P.S.-Mango, Town-Jamshedpur, and District-East Singhbhum, Pin Code-831012.

.....Petitioners

Versus

1. State of Jharkhand
2. Secretary-cum–Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. and P.S.-Jagannathpur, District-Ranchi, Jharkhand-834001.
3. Tata Steel Utilities and Infrastructure Services Limited (formerly known as Jamshedpur Utilities and Services Company Limited/JUSCO), through its Managing Director, having its office at Sakchi Boulevard Road, Northern Town, Bistupur, P.O. and P.S.-Bistupur, Town-Jamshedpur, District-East Singhbhum, Jharkhand-831001.

..... Respondents

With

W.P.(T) No. 4108 of 2021

M/s Rungta Mines Limited, a Company registered under the Indian Companies Act, 2013, having its Corporate Office at Rungta House, Chaibasa, P.O. and P.S.-Chaibasa, District-West Singhbhum through its Authorised Signatory namely, Sakaldev Kumar, aged about 57 years, son of Late Ayodhya Kumar, resident of E-2, Panchwati Nagar, Sonari, Jamshedpur, P.O. and P.S. Sonari, East Singhbhum (Jharkhand), PIN-831011.

.....Petitioner

Versus

1. The State of Jharkhand, through its Secretary-cum-Commissioner, Commercial Taxes Department, Government of Jharkhand, Project Building, Dhurwa, P.O. and P.S. Jagannathpur, District-Ranchi, 834001.
2. The Joint Commissioner of Commercial Taxes and Goods and Services Tax (Administration), Head Quarters having its office at Project Building, Dhurwa, P.O. and P.S.-Jagannathpur, District-Ranchi, 834001.
3. The Joint Commissioner of Commercial Taxes and Goods and Services Tax (Administration), Jamshedpur Division, having its office at Sakchi, P.O. and P.S. Sakchi, Jamshedpur, District-East Singhbhum, 831001.
4. The Deputy Commissioner of Commercial Taxes and Goods and Services Tax, Chaibasa Circle, having its office at Chaibasa, P.O. & P.S. Chaibasa, District-West Singhbhum, 833201.

..... Respondents

With

W.P.(T) No. 4968 of 2021

Association of DVC HT Consumers of Jharkhand through its President Mr. Hari Krishna Budhia, S/o Late Shri R.K. Budhia, aged about 76 years, R/o Dipatoli, P.O.-Sadar, P.S.-Sadar, District-Ranchi, Jharkhand and having its office at Kalyani Apartment, 1st Floor, Gandhi Chowk, P.O. & P.S. Giridih, District-Giridih, Jharkhand.

.....Petitioner

Versus

1. State of Jharkhand, through Chief Secretary, Government of Jharkhand, Project Building, Dhurwa, P.O.-Dhurwa, P.S.-Jagannathpur, District-Ranchi, Jharkhand.
2. The Principal Secretary, Law Department, Government of Jharkhand, Project Building, Dhurwa, P.O.-Dhurwa, P.S.-Jaganathpur, District-Ranchi, Jharkhand.
3. The Secretary – cum - Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O.-Dhurwa, P.S.-Jagannathpur, District-Ranchi, Jharkhand.
4. Damodar Valley Corporation through its Chairman having its registered office at DVC Towers, VIP Road, Kolkata, West Bengal and also having its office at Damodar Valley Corporation Sub-Station, GOMD-V, Ramgarh, P.O.+P.S.-Ramgarh, Dist.-Ramgarh, Jharkhand.

..... Respondents

With

W.P.(T) No. 5429 of 2021

M/s ESL Steel Limited (earlier known as Electrosteel Steels Limited), a company registered under the Companies Act, 1956, having its registered office at 801, Uma Shanti Apartments, Kanke Road, Ranchi, P.O. Kanke, P.S. Gonda, District Ranchi and its Principal place of business at Vill.-Siyaljori, P.O. Jogidih, opp-Bangaria, P.S. Chandankiary, Bokaro, through its Deputy General Manager (Accounts) Rajesh Kumar Pandey, aged about 50 years, Son of Late Shambhu Pandey, Resident of Vastu Vihar-4, Phase-2, Road No. 5, P.O. Chas, P.S. Chas, District Bokaro-827013.

.....Petitioner

Versus

1. The State of Jharkhand, through its Secretary-cum-Commissioner, Commercial Taxes Department, Government of Jharkhand, having its Office at Project Building, Dhurwa, P.O. and P.S.-Jagannathpur, District-Ranchi, 834001.
2. Joint Commissioner of State Tax (Administration), Dhanbad Division, Dhanbad, having its office at Commercial Taxes Building, Court Compound, Dhanbad, P.O., P.S. & District-Dhanbad.

3. Deputy Commissioner of State Tax, Bokaro Circle, Bokaro having its office at Commercial Taxes Building, Court Compound, Bokaro, P.O. & P.S. Bokaro Steel City, District-Bokaro.

..... Respondents

With

W.P.(T) No. 120 of 2022

M/s. Narayani Fuels Private Limited, a company incorporated under the Indian Companies Act, 1956 having its registered office at 6/C, Embassy Building, Theatre Road, Kolkata, West Bengal-700004 and plant at Plot No. D-165, Kandra Industrial Area, Govindpur, District-Dhanbad, through its Director Shri Satyabrat Sahay, aged about 29 years, son of Amarendra Kumar Sahay, resident of Savitri Bhavan, Near Jagrit Mandir, Chiragora, Shamshan Road, Hirapur, P.O. and P.S. Hirapur, Dhanbad, Jharkhand-826001.

.....Petitioner

Versus

1. State of Jharkhand, through the Secretary, Finance Department, Govt. of Jharkhand, Ranchi, Project Building, Dhurwa, P.O. Dhurwa, P.S.-Jagannathpur, District-Ranchi, Jharkhand 834001.
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O.-Dhurwa, P.S.-Jaganathpur, District-Ranchi, Jharkhand-834001.
3. Damodar Valley Corporation, through its Chief Engineer (Commercial) DVC Tower, VIP Road, Kolkata, P.O. and P.S.-Airport Road, District-Kolkata, West Bengal-700054.

..... Respondents

With

W.P.(T) No. 409 of 2022

M/s. BMC Metalcast Private Limited, a company incorporated under the Indian Companies Act, 1956, having its principal place of business at A-18, 19, Phase-2, Adityapur Industrial Area, Adityapur, Seraikela-Kharsawan, P.O. & P.S.-Adityapur, District-Jamshedpur-832108 through its Director and authorised signatory Mr. Deepak Dokania, aged about 58 years, son of Dr. M Ram, resident of C/o BMC Metalcast Pvt. Ltd., A-18, 19, Industrial Area, P.O. & P.S.-Adityapur, District-Jamshedpur, Jharkhand-832108.

.....Petitioner

Versus

1. The State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. & P.S.-Jaganathpur, District-Ranchi, Jharkhand-834004.

3. Tata Steel Utilities and Infrastructure Services Limited (earlier known as Jamshedpur Utilities and Services Company Limited), a Company incorporated under the Companies Act, 1956 through its Managing Director, having its registered office at Sakchi, Boulevard Road, Northern Town, Bistupur, P.O. & P.S. Bistupur, District-Jamshedpur-831001.

..... Respondents

With

W.P.(T) No. 411 of 2022

M/s. ASL Enterprises Limited, a company incorporated under the Indian Companies Act, 1956 having its principal place of business at M-9, 15 & 16, Phase-VI, Adityapur, Seraikela-Kharsawan, BECO More, Gamharia, P.O. & P.S.-Adityapur, District-Jamshedpur, through one of its Directors Mr. Ankit Goyal, aged about 35 years, son of Dilip Kumar Goyal, resident of 2, Circuit House Area (East), Near XLRI, Bistupur, P.O. & P.S.-Bistupur, District-Jamshedpur-831001.

.....Petitioner

Versus

1. The State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. & P.S.-Jaganathpur, District-Ranchi, Jharkhand-834004.
3. Tata Steel Utilities and Infrastructure Services Limited (earlier known as Jamshedpur Utilities and Services Company Limited), a Company incorporated under the Companies Act, 1956 through its Managing Director, having its registered office at Sakchi, Boulevard Road, Northern Town, Bistupur, P.O. & P.S. Bistupur, District-Jamshedpur-831001.

..... Respondents

With

W.P.(T) No. 433 of 2022

Amalgam Steel & Power Limited, (Formerly known as 'Adhunik Alloys & Power Limited') having its registered office at Avani Signaturer, 4th Floor, Unit 401A, 91A/1, Park Street, P.O. Park Street, P.S. Park Street, District Kolkata (West Bengal) through its authorised signatory, namely, Niraj Kumar Gupta, aged about 45 years, son of Lae Prof, J.K. Gupta, resident of Shanti Kutir, Shukla Colony, Hinoo, District Ranchi.

.....Petitioner

Versus

1. State of Jharkhand through Chief Secretary, Government of Jharkhand, Project Building, Dhurwa, P.O. Dhurwa, P.S. Jagannathpur, District-Ranchi, Jharkhand.

2. The Principal Secretary, Law Department, Government of Jharkhand, Project Building, Dhurwa, P.O.-Dhurwa, P.S.-Jaganathpur, District-Ranchi, Jharkhand.
3. The Secretary-cum-Commissioner, Commercial Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O.-Dhurwa, P.S.-Jaganathpur, District-Ranchi, Jharkhand.

..... Respondents

With

W.P.(T) No. 434 of 2022

M/s Eefco Metals & Powders Private Limited (Unit-1), a company incorporated under the Indian Companies Act, 1956, having its principal place of business at Phase-1, A-16, Industrial Area, Jamshedpur, Saraikela-Kharsawan, through its Director and authorised signatory Mr. Rajesh Kumar, aged about 58 years son of Late G.S. Rao, resident of D-114, Vijaya Heritage, Kadma, P.O. & P.S.-Kadma, District-Jamshedpur, Jharkhand-831005.

.....Petitioner

Versus

1. The State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. & P.S.-Jagannathpur, District-Ranchi-834004.
3. Tata Steel Utilities and Infrastructure Services Limited (earlier known as Jamshedpur Utilities and Services Company Limited), a Company incorporated under the Companies Act, 1956 through its Managing Director, having its registered office at Sakchi, Boulevard Road, Northern Town, Bistupur, P.O. & P.S.-Bistupur, District-Jamshedpur-831001.

..... Respondents

With

W.P.(T) No. 435 of 2022

M/s Eefco Metals & Powders Private Limited (Unit-II), a company incorporated under the Indian Companies Act, 1956, having its principal place of business at Phase-3, Industrial Area, P.O. & P.S.-Adityapur, District-Jamshedpur, through its Director and authorised signatory Mr. Rajesh Kumar, aged about 58 years, son of Late G.S. Rao, resident of D-114, Vijaya Heritage, Kadma, P.O. & P.S.-Kadma, District-Jamshedpur, Jharkhand-831005.

.....Petitioner

Versus

1. The State of Jharkhand

2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. & P.S.-Jagannathpur, District-Ranchi-834004.
3. Jharkhand Bijli Vitran Nigam Limited., a government of Jharkhand undertaking through its Managing Director, having its office at Engineers' Bhawan, Dhurwa, P.O. & P.S.-Jagannathpur, District-Ranchi.

..... Respondents

With

W.P.(T) No. 436 of 2022

M/s BMC Ferrocaste Private Limited, a company incorporated under the Indian Companies Act, 1956, having its principal place of business at M-35, Phase-IV, Industrial Area, Adityapur, Saraikela-Kharsawan, P.O. & P.S.-Adityapur, District-Jamshedpur-832108 through its Director and authorised signatory Mr. Deepak Dokania, aged about 58 years, son of Dr. M Ram, resident of C/o-BMC Metalcast Pvt. Ltd., A-18, 19, Industrial Area, P.O. & P.S.-Adityapur, District-Jamshedpur, Jharkhand-832108.

.....Petitioner

Versus

1. The State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. & P.S.-Jagannathpur, District-Ranchi-834004.
3. Tata Steel Utilities and Infrastructure Services Limited (earlier known as Jamshedpur Utilities and Services Company Limited), a Company incorporated under the Companies Act, 1956 through its Managing Director, having its registered office at Sakchi, Boulevard Road, Northern Town, Bistupur, P.O. & P.S.-Bistupur, District-Jamshedpur-831001.

..... Respondents

With

W.P.(T) No. 437 of 2022

M/s Highco Engineers Private Limited (Unit-1) a company incorporated under the Indian Companies Act, 1956, having its principal place of business at Phase-1, B-23 & 25, Industrial Area, Adityapur, P.O. & P.S.-Adityapur, Jamshedpur, Saraikela-Kharsawan-832109, through its one of the Directors, Mr. Rajiv Ranjan, age 51 years, son of Birendra Kumar Singh, resident of Flat No.-3412, Phase-6, Vijaya Heritage Kadma, P.O. & P.S.-Kadma, District-Jamshedpur.

.....Petitioner

Versus

1. The State of Jharkhand

2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. & P.S.-Jagannathpur, District-Ranchi-834004.
3. Tata Steel Utilities and Infrastructure Services Limited (earlier known as Jamshedpur Utilities and Services Company Limited), a Company incorporated under the Companies Act, 1956 through its Managing Director, having its registered office at Sakchi, Boulevard Road, Northern Town, Bistupur, P.O. & P.S.-Bistupur, District-Jamshedpur-831001.

..... Respondents

With

W.P.(T) No. 447 of 2022

M/s Highco Engineers Private Limited (Unit-II) a company incorporated under the Indian Companies Act, 1956, having its principal place of business at G-7/8, Phase-I, Adityapur Industrial Area, Adityapur, P.O. & P.S.-Adityapur, Jamshedpur, Saraikela-Kharsawan-832109, through its one of the Directors, Mr. Tapas Kumar Sahu, aged about 44 years, son of Anirudha Kumar Sahu, resident of Flat No. 3513, Satmala, 6th Phase, Marine Drive, Kadma, P.O. & P.S.-Kadma, Jamshedpur-831005.

.....Petitioner

Versus

1. The State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. & P.S.-Jagannathpur, District-Ranchi-834004.
3. Tata Steel Utilities and Infrastructure Services Limited (earlier known as Jamshedpur Utilities and Services Company Limited), a Company incorporated under the Companies Act, 1956 through its Managing Director, having its registered office at Sakchi, Boulevard Road, Northern Town, Bistupur, P.O. & P.S.-Bistupur, District-Jamshedpur-831001.

..... Respondents

With

W.P.(T) No. 454 of 2022

M/s Sai Sponge (India) Private Limited, a Company incorporated under the Indian Companies Act, 1956, having its principal place of business at Nawagaon, Jhinkpani, P.O. & P.S.-Jhinkpani, District-Jamshedpur-833215 through its Director and authorised signatory Mr. P Niraj Kumar Sandwar, aged about 54 years, son of Uday Kishore Sandwar, resident of House No. 30, Kirsna Bihar, Road No. 3, Railway Co-operative Colony, Barda Ghat P.O. & P.S.-Baghbera, District-Jamshedpur, Jharkhand-831002.

.....Petitioner

Versus

1. The State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. & P.S. Jagannathpur, District-Ranchi-834004.
3. Jharkhand Bijli Vitran Nigam Ltd., A Government of Jharkhand undertaking, through its Managing Director, having its registered office at Engineering Building, HEC, Dhurwa, P.O. & P.S.-Dhurwa, Distrtict-Ranchi-834004.

..... Respondents

With

W.P.(T) No. 552 of 2022

M/s Ami Enterprises Private Limited, a company incorporated under the Indian Companies Act, 1956, having its principal place of business at C-68, Phase-2, Adityapur Industrial Area, Adityapur, P.O. and P.S.-Adityapur, Jamshedpur-832109 through its one of the Directors, Mr. Chandrakant Zatakia, aged about 71 years, son of Shri Jagjivandas Zatakia, resident of House No. 22, Road No. 3, Contractors Area, P.O. and P.S.-Bistupur, Sakchi Bistupur, District-Jamshedpur-831001.

.....Petitioner

Versus

1. The State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. and P.S.-Jagannathpur, District-Ranchi, Jharkhand-834004.
3. Tata Steel Utilities and Infrastructure Services Limited (earlier known as Jamshedpur Utilities and Services Company Limited), a Company incorporated under the Companies Act, 1956 through its Managing Director, having its registered office at Sakchi, Boulevard Road, Northern Town, Bistupur, P.O. and P.S.-Bistupur, District-Jamshedpur-83 001.

.....Respondents

With

W.P.(T) No.553 of 2022

M/s Sai Electrocasting Private Limited, a Company incorporated under the Indian Companies Act, 1956, having its registered office at Premlata, 3rd Floor, 39, Shakespeare Sarani, P.O.-Circus Avenue, P.S.-Shaakespeare Sarani, District-Kolkata and its place of business at Addi Banglow Road, Jhumri Tilaiya, P.O. and P.S.-Jhumri Tilaiya, District-Koderma, through its one of the Directors Mr. Kavi Yagnik, aged about 44 years, son of B.S. Yagnik, resident of G-2, Radhika

Apartment, Plot No. 16, Bhura Patel Marg, Near Shalimar Bagh, Chitrakoot Marg, Heerapura, P.O. & P.S.-Heerapura, District-Jaipur, Rajasthan-302021.

.....Petitioner

Versus

1. The State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. & P.S. Jagannathpur, District-Ranchi-834004.
3. Damodar Valley Corporation, a statutory body established under the Damodar Valley Corporation Act 1948, having its office at 9HR6 + 2CP, Banjhidih, Jai Nagar, CD Block, P.O.-Koderma Thermal Power Station, P.S.-Jai Nagar, District-Koderma, through its Managing Director, having its office at 9HR6 + 2CP, Banjhidih, Jai Nagar, CD Block, P.O.-Koderma Thermal Power Station, P.S.-Jai Nagar, District-Koderma, Jharkhand.

..... Respondents

With

W.P.(T) No. 554 of 2022

M/s Hari Om Casting Company Private Limited, a Company incorporated under the Indian Companies Act, 1956, having its principal place of business at 743/A, Large Scale Industrial Area, Gamharia, P.O. & P.S. Gamharia, District-Jamshedpur-832108 through its one of the Directors, Mr. Harendra Tiwari, aged about 50 years, son of Shri Jagdish Tiwary, resident of House No. 404, Hariom Nagar, Road No. 4, Near Shiv Mandir, Adityapur, P.O. & P.S. Adityapur, District-Jamshedpur-831013.

.....Petitioner

Versus

1. The State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. & P.S. Jagannathpur, District-Ranchi-834004.
3. Tata Steel Utilities and Infrastructure Services Limited (earlier known as Jamshedpur Utilities and Services Company Limited), a Company incorporated under the Companies Act, 1956 through its Managing Director, having its registered office at Sakchi, Boulevard Road, Northern Town, Bistupur, P.O. & P.S.-Bistupur, District-Jamshedpur-831001.

..... Respondents

With
W.P.(T) No. 555 of 2022

M/s Accropoly Metal Industries Private Limited, a company incorporated under the Indian Companies Act, 1956, having its principal place of business at M-10(P), 4th Phase, Adityapur Industrial Area, Gamharia, P.O. & P.S.-Gamharia, District-Jamshedpur, through its one of the Directors, Mr. Deepak Goyal, aged about 53 years, son of Shri Prem Prakash Goyal, resident of House No. 18, Road No. 9, Near S.B.I; XLRI Branch, Circuit House Area, East Jamshedpur, Sakchi, Bistupur, P.O. & P.S.-Bistupur, District-Jamshedpur-831001.

.....Petitioner

Versus

1. The State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. & P.S. Jagannathpur, District-Ranchi-834 004.
3. Tata Steel Utilities and Infrastructure Services Limited (earlier known as Jamshedpur Utilities Services Company Limited), a Company incorporated under the Companies Act, 1956 through its Managing Director, having its registered office at Sakchi, Boulevard Road, Northern Town, Bistupur, P.O. & P.S. Bistupur, District-Jamshedpur 831001.

..... Respondents

With
W.P.(T) No. 687 of 2023

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1. Jharkhand Industries and Trade Association having its registered office at Lal Kothi Complex, Bank More, Dhanbad, P.O., P.S. & District Dhanbad through its General Secretary and authorized signatory Rajiv Kumar Sharma, aged about 53 years, Son of Shri Radhey Shyam Sharma, Resident of Lal Kothi Complex, Bank More, Dhanbad, P.O, P.S. & District-Dhanbad.
2. Kumardubi Steels Pvt. Ltd., a company incorporated under the Indian Companies Act, having its registered office at Plot No. 329/30, Rajura, Near Krishna Kanta, P.O.-Kumardubi, P.S.-Dhanbad, District-Dhanbad through its Director and authorized signatory Sushil Singh, aged about 61 years, Son of Ranvijay Singh, Resident of Kumardhubi Bazar, Shiblibari South, Panchamahli, P.O., P.S., & District-Dhanbad.
3. Ridhi Sidhi Iron Pvt. Ltd; a company incorporated under the Indian Companies Act, having its registered office at Mouza-Sirpuria, Nikutimore, P.O.-Birsinghpur, P.S.-Dhanbad, District-Dhanbad through its Director and authorized signatory Birendra Roy, aged about 68 years, Son of Chandeshwari Roy, Resident of Nandalal School Road, 153 Chirkunda Nirsa cum Chirkunda, P.O., P.S., & District Dhanbad.

.....Petitioners

Versus

1. The State of Jharkhand
2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. & P.S. Jagannathpur, District-Ranchi-834001.
3. Damodar Valley Corporation through its Chairman having its registered office at Commercial Department (1st Floor), DVC, DVC Towers, VIP Road, P.O. Beleghata H.O., P.S. Maniktala, District-Kolkata, PIN-700054.

..... Respondents

With

W.P.(T) No. 5053 of 2024

Hindalco Industries Limited, having its registered office at 21st Floor, One Unity Center, Senapati Bapat Marg, Prabhadevi, Mumbai-400013 (Maharashtra) through its authorized signatory, namely Navnit Kumar Srivastava, aged about-58 years, Son of Sri Amarchand Srivastava, resident of SE 133 ADM, Hindalco Colony, Renukoot, P.O. Renukoot, P.S. Renukoot, District-Sonbhadra, State-Uttar Pradesh.

.....Petitioner

Versus

1. The State of Jharkhand, through Chief Secretary, Government of Jharkhand, Project Building, Dhurwa, P.O. Dhurwa, P.S.-Jagannathpur, District-Ranchi, Jharkhand.
2. The Principal Secretary, Law Department, Government of Jharkhand, Project Building, Dhurwa, P.O.-Dhurwa, P.S.-Jaganathpur, District-Ranchi, Jharkhand.
3. The Secretary-cum-Commissioner, Commercial Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O.-Dhurwa, P.S.-Jaganathpur, District-Ranchi, Jharkhand.

..... Respondents

With

W.P.(T) No. 3795 of 2025

La Opala RG Limited, having its registered office at ECO Centre EM Block EM-4 Sector-5 Near Techno India 803 & 804 8th Floor Kolkata-700091 through its Authorised Person namely, Prabhash Kumar, aged about 57 years, son of Late Rohin Prasad Panjiyara, resident of Village Nijhri, P.O.-Bharatsila, P.S.-Sambhuganj, Tola Khesar, District-Deoghar-814112.

.....Petitioner

Versus

1. The State of Jharkhand

2. Secretary-cum-Commissioner, State Tax Department, Government of Jharkhand, Project Building, Dhurwa, P.O. & P.S. Jagannathpur, District-Ranchi-834001.
3. Jharkhand Bijli Vitran Nigam Limited through its Managing Director, having its office at Engineers' Bhawan, Dhurwa, P.O. and P.S.-Jagannathpur, District-Ranchi.

..... Respondents

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioners : Mr. M.S. Mittal, Sr. Advocate
Mr. Kavin Gulati, Sr. Advocate
Mr. Bharat Rai Chandani, Advocate
Mr. Salona Mittal, Advocate
Ms. Lavanya Gadodia Mittal, Advocate
Mr. Yashdeep Kanhai, Advocate
Ms. Divya Choudhary, Advocate
Miss Amrita Sinha, Advocate
Mrs. Shweta Suman, Advocate
Miss Pragunee Kashyap, Advocate
Mr. Indrajit Sinha, Advocate
Ms. Sweta Rani, Advocate
Mr. Ankit Vishal, Advocate
Mr. Deepak Kr. Sinha, Advocate
Mr. Vikas Pandey, Advocate
Mr. Omkar Sharma, Advocate
Mr. Piyush Poddar, Advocate
Mr. Janak Kumar Mishra, Advocate

For the State : Mr. Sachin Kumar, AAG-II
Mr. Gaurav Raj, AC to AAG-II
Mr. Srikant Swaroop, AC to AAG-II
Mr. Ashwini Bhushan, AC to Sr. SC-II
Mr. Gaurang Jajodia, AC to G.P.-II

For the DVC : Mr. Srijit Choudhary, Advocate
Mr. Sanjoy Piprawall, Advocate
Mr. Prince Kumar, Advocate

For the JUVNL : Mr. Ashok Kr. Yadav, S.C.
Mr. Aditya Kumar, Advocate

For the TSUISL : Mrs. Varsha Ramsisaria, Advocate

Reserved on 15.12.2025 **Pronounced On 05.01.2026**

Per: Rajesh Shankar, J.

1. In the present batch of writ petitions, the petitioners have challenged the vires and validity of Sections 2 and 3 of the Jharkhand Electricity Duty (Amendment) Act, 2021 (Jharkhand Act

No.05 of 2021) (hereinafter to be referred as 1st Amendment Act, 2021) notified in the Extraordinary Edition of Jharkhand Gazette published by the Government of Jharkhand on 07.07.2021. The petitioners have also challenged the vires of the Jharkhand Electricity Duty (Amendment) Rules, 2021 (hereinafter referred as the Rules, 2021) notified in the Extraordinary Edition of Jharkhand Gazette published by the Government of Jharkhand on 01.04.2022. Some of the writ petitioners, who are the captive consumers, have challenged the vires and validity of the Jharkhand Electricity Duty (Amendment) Act, 2021 (Jharkhand Act, 02 of 2022) (hereinafter to be referred as the 2nd Amendment Act, 2021) notified in the Extraordinary Edition of Jharkhand Gazette published by the Government of Jharkhand on 17.02.2022.

2. The petitioners have also prayed for refund of the amount of electricity duty along with interest, if any, realized from them pursuant to the 1st Amendment Act, 2021.

Argument on behalf of the petitioners:

3. Mr. M.S Mittal, learned senior counsel represents both sets of writ petitioners i.e., the electricity consumers as well as captive power plants (CPP).

4. It is submitted that in view of Section 3 of the Bihar Electricity Duty Act, 1948 (in short "the Act, 1948") the electricity duty was being realised from the concerned petitioners on the basis of units of energy sold or consumed at the rate or rates specified in the Schedule of the said Act, however, vide 1st Amendment Act, 2021,

the said Act has been amended introducing a new method for computation of electricity duty at the rate of certain percentage of the 'net charges' calculated for the energy sold or consumed as a result of which the electricity duty payable by the petitioners has significantly increased.

5. Mr. Mittal by producing an electricity bill for the HT consumer relating to the month of July, 2021 issued to one of the petitioners i.e. M/s Pali Hill Breweries Pvt. Ltd., submits that prior to the 1st Amendment Act, 2021, the said petitioner would have been liable to pay electricity duty at the rate of Rs.0.05 per unit (5 paise) for the electricity consumption of 1,10,136 units amounting to Rs.5,506.80/-. However, as a result of introduction of the said Amendment, the liability to pay the electricity duty by the said petitioner at the rate of 8% of 'net energy charges' (since its contract demand is less than 10 MVA) has radically enhanced to Rs.55,556.16/- (8% of the net energy charges calculated for the said month i.e. Rs.6,94,452). Therefore, its liability to pay the electricity duty has increased by almost 1000%.

6. The respondents cannot distort the language of Section 3(1) of the Act, 1948 to include within its ambit, charging of electricity duty on ‘net charges’ calculated for energy consumed or sold when a plain reading of the charging section does not authorize them to levy electricity duty on any basis, other than the units of energy consumed/sold.

7. It is well settled that the provisions contained in the Schedule to the parent Act must be in consonance with its substantive

provisions and as such the respondents cannot introduce a new basis for the levy of tax by amending the Schedule of the Act, 1948 without amending the charging section of the said Act.

8. The charging section of the Act must envisage the provision as to whether levy of electricity duty will be made on the basis of net charges/value/rate of electricity. In support of the said contention Mr. Mittal has invited attention of this Court to the Electricity Duty Acts enforced in the States of Bihar and Bengal.

9. It is argued that the respondents cannot levy electricity duty on the basis of net charges/value/rate of electricity, unless so specified by the charging section of the Act itself, which in the present case, only speaks of levying electricity duty on the units of energy consumed or sold.

10. Section 4 of the Act, 1948 also envisages that the electricity duty is payable by the licensee under Section 3 of the said Act on the basis of units of energy consumed or sold by him to the consumer which further corroborates the fact that the Act, 1948 does not envisage, in any manner, charging of duty on the basis of net charges/value/rate of electricity. For the purpose of levying electricity duty, one cannot stretch the machinery provisions beyond the scope of the charging Section of the said Act. The said Act must be read as an integrated code and if done so, it would be clear that Sections 3 and 4 only envisage levying and payment of duty on the basis of units consumed or sold. The 1st Amendment Act, 2021 is, thus, ultra vires to the Act, 1948.

11. It is also contended that Article 265 of the Constitution of India provides that no tax shall be levied or collected except by the authority of law and as such all acts relating to imposition of tax must be carried out in accordance with law. In the present case, the electricity duty was being levied upon the petitioners on the basis of units consumed or sold as per Section 3(1) of the Act, 1948 and any other basis for imposition of electricity duty i.e., on the basis of net charges of electricity, would be de hors the said provision of the Act, 1948 being violative of Article 265 of the Constitution of India.

12. It is argued that vide Section 2 of the 1st Amendment Act, 2021, a new proviso has been inserted after sub-section (1) of Section 3 of the Act, 1948 empowering the Government to issue notification for adding or amending or altering any of the categories or rates in the Schedule appended to the said Act. By inserting the said proviso, the legislature has delegated an unbridled power to the executive to change/amend the rate of duty and/or the categories in the Schedule appended to the said Act without providing any guidelines whatsoever. This would certainly amount to delegation of an essential legislative function, i.e., levying of tax without any checks or balances, and thus amounts to an abdication of power by the legislature.

13. It is further argued that unrestrained power has been given to the executive by virtue of the 1st Amendment Act, 2021 to specify the rate of electricity duty to be imposed upon the consumers. Such excessive delegation of powers leaves room for arbitrary exercise

of power by the executive which would be hit by Article 14 of the Constitution of India. Moreover, no guidance has been laid down by the legislature for fixation of rate of electricity duty not ruling out the possibility of levying an abnormally high rate of electricity duty by the executive as has been done in the present case in which arbitrary standards have been adopted in fixation of its rate.

14. By virtue of the proviso to Section 3 of the Act, 1948 as amended by the 1st Amendment Act, 2021, the executive has now been given the power to amend the rates of tax/categories prescribed in the Schedule to the said Act leading to a situation that if the executive wishes to change the rate of tax and/or the categories, it will amend the schedule of the said Act itself. However, the same is clearly impermissible as it is only the legislature which can amend or enact any parent legislation. Therefore, the proviso is also hit by the doctrine of separation of power, which forms a part of the basic structure of our Constitution.

15. It is also submitted that the term "net charges" as introduced in the Schedule of the Act, 1948 by way of the 1st Amendment Act, 2021 is neither defined in the said Act nor in the 1st Amendment Act, 2021 itself which leaves indefinite scope for the executive to interpret the said term in a manner as it deems fit as well as the same provides room to abuse its authority by arbitrarily exercising the unbridled power. It is quite possible that the said term may be interpreted in multiple ways. For instance, the tariffs for different distribution licensees in the State of Jharkhand provide for different kinds of rebates such as 'Load Factor Rebate', 'Voltage

Rebate', 'Rebate for online payment' and 'Rebate for due date payment' etc. It is unclear whether these rebates would be deductible while computing the "net charges". Further, it is also unclear whether arrears or 'Delayed Payment Surcharge (DPS)' would be included while calculating the "net charges" and thus the term "net charges" is ambiguous and is capable of more than one meaning/ interpretation.

16. The Jharkhand State Electricity Regulatory Commission (JSERC) established under Section 82 of the Electricity Act, 2003 is entrusted to determine the tariff for retail sale of electricity in accordance with the provisions of the said Act. In view of the 1st Amendment Act, 2021, whenever the JSERC increases the tariff, there will be an automatic enhancement of duty and therefore it cannot be said that it is the State Government/Executive who will fix the rate of electricity duty, rather ultimately the JSERC and the tariff fixed by it will be the governing factor in determining the rate of electricity duty. Such indirect delegation of power to fix the electricity duty on the JSERC is hit by the principle of *delegatus non potest delegare*, i.e., a delegated authority cannot further sub-delegate.

17. There are currently six different distribution licensees in the State of Jharkhand and every distribution licensee has a different rate of electricity and a different distribution area. Prior to the 1st Amendment Act, 2021, it was of little relevance as to who was the distribution licensee for particular group of consumers since irrespective of the rate of electricity of such distribution licensee,

electricity duty was levied only on the units of electricity sold namely five paisa per unit. However, after the 1st Amendment Act, 2021, the rate of duty is dependent on the rate of electricity fixed by the JSERC. As a result of different rates of unit charges for each distribution licensee, an anomaly will occur wherein two consumers having the same contract demand (for instance 12 MVA) being supplied electricity by two different licensees, will have to pay different amount of electricity duty. Therefore, the 1st Amendment Act, 2021 is clearly violative of Article 14 of the Constitution of India as it treats similarly situated consumers inequally by prescribing different rates of electricity duty.

18. The rate of electricity duty has been abnormally increased without any justification or reason. For instance, the earlier rate of Electricity Duty for HT consumers of JBVNL having contract demand of more than 10 MVA was Rs.0.05/- per unit, however, after implementation of the 1st Amendment Act, 2021, the rate of electricity duty has been fixed as 15% of the 'net charges' calculated for the energy consumed or sold i.e., 15% of Rs. 5.50/- amounting to Rs.0.825/- per unit. Therefore, the rate of Electricity Duty has increased nearly 1600%. The 1st Amendment Act, 2021 contains no reason or justification for such abnormal increase in the rate of electricity duty. Thus, such exorbitant increase in the rate of electricity duty without any reason or policy or context, is itself indicative of arbitrariness and hence violative of Article 14 of the Constitution of India.

19. The JBVNL has levied electricity duty upon the petitioner of W.P.(T) No.3228 of 2021 at the amended rate of 8% of the net charges calculated for the energy consumption of entire month of July 2021, however, the 1st Amendment Act, 2021 has come into force with effect from 7th July, 2021. Therefore, even assuming, though not admitting, that the 1st Amendment Act, 2021 was valid with effect from the said date, JBVNL had no authority to levy electricity duty at amended rates for the period prior to coming into force of the said Act. Therefore, the electricity bill raised by the respondent-JBVNL for the month of July, 2021 is erroneous on this pretext also.

20. The Rules, 2021 was published in the Extraordinary edition of Jharkhand Gazette on 01.04.2022, however, the same was made effective from the retrospective date i.e. from 07.07.2021 whereby a new explanation II was added after the existing Explanation in clause (eb) of Rule 2 detailing as to how to arrive at the 'net charges' after excluding the other charges from the 'Energy Charges'.

21. The Rules, 2021 has been given retrospective effect by the State Government in absence of any power conferred to it by Section 10 of the Act, 1948. It is a settled law that unless the Statute confers power to make Rules with retrospective effect, the framed Rules can have prospective operation only. Therefore, the Rules, 2021 can only be effective prospectively, i.e. from 01.04.2022 onwards. Otherwise also, the Rules, 2021 imposes a new liability on the petitioners by introducing the concept of net charges for

the very first time and thus cannot be said to be just clarificatory in nature.

22. It is also contended that by reasons of the Rules, 2021, the State has introduced the method of calculating the 'net charges', i.e., a term used in the Schedule introduced vide 1st Amendment Act, 2021. When the Schedule itself is ultra vires the Parent Act regarding introducing a new methodology for levying electricity duty which is alien to the charging Section, any amendment in the Rules which explains a term used in the said Schedule would also be ultra vires to the Parent Act, more particularly the charging Section. Therefore, the Explanation II added in the Rules, 2021 defining 'net charges' is also ultra vires to the Act, 1948 as the said Act does not contemplate levying of electricity duty on 'net charges'. The said term was only introduced for the first time in the 1st Amendment Act, 2021 by way of amending the Schedule and thus, the Rules, 2021 inasmuch as it explains the term 'net charges' introduced in the Schedule itself being ultra vires, is also liable to be struck down on the same score.

23. Mr. Mittal while arguing on behalf of the Captive Power Plants has divided his submission in two parts; first for the period from 07.07.2021 to 16.02.2022 (i.e., when the electricity duty for captive power consumers was to be determined on the basis of 'net charges') and second from 17.02.2022 (i.e., when the legislature vide 2nd Amendment Act, 2021, enacted that the electricity duty for the captive consumers is to be levied on unit basis at the rate of 50 paise per unit.)

24. It is contended that there cannot be any provision of 'net charges' for captive power consumers as they themselves generate power. Prior to coming into force of the 1st Amendment Act, 2021, the captive power plants (CPPs) could easily discharge their liability to pay the electricity duty as the same was measured in terms of the units of electricity consumed by them, however after coming into force of the 1st Amendment Act, 2021, anomalous and unworkable situation has been created for them since there does not exist 'charges' or rate at which any captive power plant consumes electricity through its own power generation system. As such, electricity duty on the basis of 'net charges' is thoroughly unworkable in the case of CPPs.

25. Learned senior counsel also submits that during pendency of the writ petition(s), the State legislature introduced the 2nd Amendment Act, 2021 which was made effective with effect from 17.02.2022 recognising its mistake and reverting back to levying of electricity duty with respect to captive power consumers on per unit basis, however while doing so, it arbitrarily increased the rate of electricity duty from 5 paise per unit to 50 paise per unit which is unreasonable, burdensome, confiscatory, and violative of Article 14 of the Constitution of India. No reason or justification whatsoever has been assigned for such arbitrary increase in the rate of electricity duty by 10 times.

26. It is also submitted that all the petitioners have paid the electricity duty as per the new provision laid down in the 1st Amendment Act, 2021 by virtue of the interim order dated 02.11.2021 passed in

W.P.(T) No.4077 of 2021 and as such the petitioners deserve to be refunded the amount of duty illegally collected from them in violation of Article 265 of the Constitution of India, together with suitable interest.

27. Mr. Kavin Gulati, learned senior counsel while representing the petitioner of W.P.(T) No.3499 of 2021, which is a consumer of Jharkhand Bijli Vitran Nigam Limited and Tata Steel Utilities & Infrastructure Services Limited also makes elaborate argument on the similar lines as advanced by Mr. M.S. Mittal, learned senior counsel. Hence, those are not reiterated for the sake of brevity.

28. Mr. Bharat Rai Chandani, learned counsel is appearing on behalf of the petitioner of W.P.(T) No.5429 of 2021, which is a captive power plant. He submits that the imposition of tax or duty must bear a rational nexus with the charging provision as well as the subject matter of tax and in absence of the same, the incidence of any duty is unconstitutional.

29. It is submitted that Section 3 of the Act, 1948 clearly provides for levy of electricity duty on the sale and consumption of electricity. Thus, it is a consumption tax which is always qua quantity. It is not a tax imposed on sale or purchase.

30. In the present case, the purported change in the basis of computation, i.e., from a unit-based levy of electricity duty to a value-based levy of electricity duty without corresponding amendment to the charging section, renders the said provision wholly ultra vires, as the subject matter and taxable event ("units

of energy") is not reflected in the prescribed measure ("net charges for energy").

31. No law imposing a charge or levy can be enforced unless the method for its assessment and computation is clearly outlined and operable. However, the 1st Amendment Act, 2021 and the Rules, 2021 do not adequately define "net charges for energy". The explanation inserted by the Rules, 2021 only provides a calculative mechanism for the cases where "energy charges" are known, which is admittedly not applicable to the CPPs who engage entirely in captive consumption and do not pay any "charges" for their own generated electricity.

32. By inserting a proviso to Section 3 by the 1st Amendment Act, 2021, the State legislature has delegated its essential function to the executive without laying down adequate guidelines. Such excessive delegation is contrary to law as laid down by the Hon'ble Supreme Court in the case of ***Kunj Bihari Lal Butail & Others Vs. State of H.P & Others*** reported in ***2000 (3) SCC 40***. In support of the said contention, Mr. Bharat Rai Chandani has also put reliance on the judgment of the Hon'ble Supreme Court rendered in the cases of ***Wipro Limited Vs. Collected of Customs & Another*** reported in ***2015 (14) SCC 161*** and ***Devidass Gopal Krishnan & Others Vs. State of Punjab & Others*** reported in ***1967 SCC OnLine SC 108***. Learned counsel has also put reliance on the judgment of the Himachal Pradesh High Court rendered in the case of ***NTPC Limited & Others Vs.***

State of H.P & Others (CWP No. 2916 of 2023) with other analogous cases.

33. It is further submitted that the State of Jharkhand has already enacted Jharkhand Value Added Tax Act, 2005 and Jharkhand Goods and Services Tax Act, 2017 in which the charging sections clearly provide the outer limit regarding fixation of the rate of tax. Thus, the State is aware that the guidance needs to be provided. Moreover, similar provisions exist in various Central statutes and the statutes of other States as well. As such, in absence of any amendment to Section 3 of the Act, 1948, the Schedule appended to the 1st Amendment Act, 2021 suffers from the vice of excessive delegation.

34. It is also contended that the delegated legislation, i.e., rules, cannot be retrospectively applied unless the enabling statute specifically provides for such power. Section 10 of the Act, 1948 does not confer power upon the State Government to amend Rules with retrospective effect and thus the Rules, 2021 by which the term 'net charges' has been defined retrospectively with effect from 07.07.2021 is ultra vires.

35. It is lastly argued that the Schedule "A" introduced by the 2nd Amendment Act, 2021 whereby the rate of electricity duty to be paid by the captive power plants has been increased from 5 paise per unit to 50 paise per unit of energy consumed is arbitrary and confiscatory being manifold higher than the previous rates of electricity duty. Such excessive increase in the electricity duty is

without justification which offends Articles 14 and 265 of the Constitution of India.

Argument on behalf of the respondent-State:

36. Mr. Sachin Kumar, learned Additional Advocate General-II appearing on behalf of the respondent-State submits that the Act, 1948 empowers the State to specify rates in the schedule. The 1st Amendment Act, 2021 as well as the 2nd Amendment Act, 2021 are strictly prospective as the same have been made applicable from the dates of their publication in the official gazette i.e. with effect from 07.07.2021 and 17.02.2022 respectively. So far as the Rules, 2021 is concerned, the same only clarifies exclusion of certain components from the 'Energy Charges' (demand charge/fixed charge, meter rent/service line charge, surcharges/rebates, etc.) while calculating the 'net charges'. This clarification by inserting Explanation-II in Rule 2 is an operational clarification providing certainty for the assessees regarding the calculation methodology of 'net charges' without imposing any new or retrospective obligation.

37. By making the Rules, 2021, no provision of Section 10 of the Act, 1948 has been violated as by the said Rules, only explanation has been added for implementing the already existing statutory objectives. The Rules, 2021 was introduced only after inviting objections from the stakeholders. The concerned department uploaded the proposed amendment and actively solicited comments from the stakeholders as well as duly

considered the objections before finalizing and notifying the Rules, 2021.

38. It is further contended that in the states like Chhattisgarh and Odisha, the rates of electricity duty is comparatively higher than that the State of Jharkhand. Otherwise also, the State has an authority to maintain its revenue by increasing the electricity duty.

39. The power to determine tariffs vests with the State Electricity Regulatory Commission under the Electricity Act, 2003 whereas the electricity duty being a tax, remains within the domain of the State Legislature. Both the fields are distinct and no illegal delegation or constitutional infraction takes place.

40. The State is constitutionally and statutorily competent to specify or alter the rates of electricity duty and to prescribe or amend the mechanism/parameters for levying the said duty. The power vested in the State Government by the amended proviso under Section 3(1) is valid and within the legislative competence. The mechanism/criteria for levy of electricity duty has not been changed, rather the revision only pertains to the rate of duty on the unit basis/rate of duty on percentum basis as well as the computation method which has been clarified for transparency and certainty.

41. The primary test to examine the validity of any legislation is the "pith and substance" doctrine. The Court may examine whether the legislation, as a whole, substantially falls within a subject or entry enumerated in the relevant legislative list under the Constitution and if it is found in affirmative, the legislature has the

competence, even if the law incidentally touches upon matters assigned to another legislature. There is a strong presumption that the statutes and rules are constitutional if promulgated by a competent legislature/executive and the onus is on the challenger to show lack of such power. Rule must derive its validity from the parent Act and if the Act is competent and the Rule is within the scope being not ultra vires the Act, it is valid. The rules must not override primary legislation or constitutional provisions. If a Rule violates the Act or the Constitution, it may be struck down.

42. Learned AAG-II has put reliance on the judgment of the Hon'ble Supreme Court rendered in the case of ***S. Sundaram Pillai & Others Vs. V.R. Pattabiraman & Others*** reported in ***(1985) 1 SCC 591***. In the said case, Their Lordships have held that normally, a proviso is meant to be an exception to something within the main enactment or to qualify something enacted therein, but the proviso would be within the purview of the enactment. In other words, a proviso cannot be torn apart from the main enactment nor can it be used to nullify or set at naught the real object of the main enactment.

43. The use of the word "may" connotes discretion and not compulsion unless the context clearly requires otherwise. When the word "may" rather than "shall" is used, the legislative intent is to authorize and not to mandate exercise of power. Section 10 of the Act, 1948 provides that the State Government may, subject to the condition of previous publication in the official Gazette, make rules to carry out the purposes of this Act. Thus, the condition of

previous publication before making any rule is not compulsorily required.

44. Once the legislature has provided clear legislative policy and guidance, it is constitutionally valid for it to empower the government to implement those policies, including altering schedules or rates by notification, as and when required. There is a distinction between laying down the essential legislative policy which must remain with the legislature, and delegating the executive the power of implementation or making minor changes. Accordingly, the power of the State Government to revise the schedule appended to the Act, 1948 through official Gazette notification as provided under the 1st Amendment Act, 2021, is constitutionally valid.

45. It is also submitted that the Hon'ble Supreme Court in the case of ***Avinder Singh & Ors V. State of Punjab*** reported in ***(1979) 1 SCC 137*** has held that double taxation is not per se unconstitutional unless it is specifically prohibited or is arbitrary and unreasonable. In absence of any constitutional prohibition, the legislature has the competence to levy taxes more than once on the same subject in different capacities or events.

Findings of the Court:

46. Heard the learned counsel for the parties and perused the materials available on record.

Re.–Challenge to the vires of Sections 2 and 3 of the 1st Amendment Act, 2021

47. Entry 53 of List II (State List) of the Seventh Schedule of the Constitution of India grants power to the State Legislature to enact laws on the subject dealing with "Taxes on the consumption or sale of electricity". In exercise of the said power, the erstwhile undivided State of Bihar had enacted the Act, 1948. The said Act inter alia provides for levy of electricity duty on the sale or consumption of electricity on the basis of units of energy which is payable by the licensee to the State Government, though it may be recovered from the consumers by the licensee in terms of Section 4(2) of the said Act in respect of the energy sold to them.

48. Section 3(1) of the Act, 1948 is the charging Section which provides as under:

> "3. Incidence of *Duty* -
>
> *(1)* Subject to the provisions of sub-section (2), there shall be levied and paid to the State Government, on the units of energy consumed or sold, excluding losses of energy in transmission, a duty at the rate or rates specified in the Schedule.
>
> *(2)* --------"

49. Important characteristics of the said Section is as under: -

i. Electricity duty is levied and paid to the State Government on the sale or consumption of energy.
ii. The duty is payable on the basis of units of electrical energy sold or consumed.
iii. Transmission losses are excluded from the ambit of electricity duty.
iv. The rates have been specified in the Schedule appended to the said Act."

50. Section 4 of the Act, 1948 is a machinery provision which prescribes the manner in which the duty is to be paid and/or collected by the licensee. The said provision is reproduced as under for ready reference:-

> "4. Payment of duty-
> 1. Every licensee shall pay every month to the State Government at the time and in the manner prescribed the proper duty payable under Section on the units of energy consumed by him or sold by him to the consumer.
> (2) Every licensee may recover from the consumer the amount which falls to be paid by the licensee as duty in respect of the energy sold to the consumer.
> (3) ----------
> (4) Every person including any department of the State Government, other than a licensee, who generates energy for his own use or for the use of his employees, or partly for such use and partly for sale, shall pay every month at the time and in the manner prescribed, the proper duty payable under section 3, on the units of energy consumed by him or his employees or sold by him.
> (4a) Every person other than a licensee who obtains, for sale or partly for his own use and partly for sale, bulk supply of energy generated by a licensee or other person, shall pay every month to the State Government at the time and in the manner prescribed, the duty payable under section 3 on the units of energy so obtained and sold or partly sold and partly consumed by him.
> (5) -----"

51. Section 10 of the Act, 1948 empowers the State Government to make rules subject to the condition of previous publication in the official Gazette so as to carry out the purposes of the said Act.

52. The Schedule appended to the Act, 1948 prescribed the rate of electricity duty on the basis of units of energy consumed or sold.

53. On reorganisation of the State of Bihar, the Act, 1948 was adopted by the State of Jharkhand vide S.O. No.117 dated 15.12.2000 under the provision of Section 85 of the Bihar Reorganization Act, 2000.

54. Thereafter, vide Jharkhand Electricity Duty (Amendment) Act, 2011 (hereinafter to be referred as "the Act, 2011") various amendments were carried out in the Act, 1948 including the schedule appended to the said Act. Accordingly, the existing schedule was also substituted. By the said Act, the definition of the term "Duty" was inserted in Section 2 of the Act, 1948 as defined under Section 3(f) of the Act, 2011 which meant electricity duty payable under Section 3 of the Act, 1948 (as adopted by the State of Jharkhand) and included additional duty. Further, Section 3(u) of the Act, 2011 defined the term "Unit" which meant one kilowatt hour of electricity.

55. The Act, 1948 was further amended by the 1st Amendment Act, 2021 which was notified in the Official Gazette on 07.07.2021 by reasons of which amendment in Section 3 of the Act, 1948 was made by adding a proviso after Section 3 of the said Act in the following manner:

> "Provided further that, the Government may, by notification, add to or amend or alter any of the categories or rates in the Schedule appended to this Act."

56. Article 246(3) read with Entry 53 of List II of the Seventh Schedule of the Constitution of India empowers the State Legislature to levy tax on the consumption or sale of electricity. However, by way of proviso added to Section 3 of the Act, 1948, the Government of

Jharkhand has been delegated the power to add or amend or alter any of the categories or rates in the Schedule appended to the Act, 1948 vide issuance of notification, however, no such guideline has been laid down for exercise of such power.

57. In the case of ***Kunj Bihari Lal Butail (Supra.)*** Their Lordships held that a delegated power to legislate cannot be so exercised as to bring into existence substantive rights or obligations or disabilities not contemplated by the Act itself.

58. The decision of ***Kunj Bihari Lal Butail (Supra.)*** has been subsequently followed by the Hon'ble Supreme Court in the case of ***Wipro Limited (Supra.)***. In the said case, Their Lordships declared the first proviso to Rule 9(2)(ii) of the Customs Valuation Rules, 1988 as bad in law and unsustainable.

59. In the case of ***Devidass Gopal Krishnan (Supra.)*** the Constitution Bench was examining whether Section 5 of the Punjab General Sales Tax Act, 1948 was void as it delegated unlimited executive power to the State to levy sales tax at a rate which it thought fit and finally Their Lordships held the said Section 5 as void by holding as under: -

> "15. Further, citation is unnecessary, for the principle of excessive delegation is well settled and the cases are only illustrations of the application of the said principle. The law on the subject may briefly be stated thus:
>
> > The Constitution confers a power and imposes a duty on the Legislature to make laws. The essential legislative function is the determination of the legislative policy and its formulation as a rule of conduct. Obviously it cannot abdicate its functions in favour of another. But In view of the multifarious

> activities of a welfare State, it cannot presumably work out all the details to suit the varying aspects of a complex situation. It must necessarily delegate the working out of details to the executive or any other agency. But there is a danger inherent in such a process of delegation. An overburdened Legislature or one controlled by a powerful executive may unduly overstep the limits of delegation. It may not lay down any policy at all; it may declare its policy in vague and general terms; it may not set down any standard for the guidance of the executive; it may confer an arbitrary power on the executive to change or modify the policy laid down by it without reserving for itself any control over subordinate legislation. This self-effacement of legislative power in favour of another agency either in whole or In part is beyond the permissible limits of delegation. It is for a Court to hold on a fair, generous and liberal construction of an impugned statute whether the Legislature exceeded such limits. But the said liberal construction should not be carried by the Courts to the extent of always triyng to discover a dormant or latent legislative policy to sustain an arbitrary power conferred on executive authorities. It is the duty of the Court to strike down without any hesitation any arbitrary power conferred on the executive by the Legislature.

16. Under section 5 of the Punjab General Sales Tax Act, 1948, as it originally stood, an uncontrolled power was conferred on the Provincial Government to levy every year on the taxable turnover of a dealer a tax at such rates as the said Government might direct. Under that section the Legislature practically effaced itself in the matter of fixation of rates and it did not give any guidance either under that section or under any other provisions of the Act-no other provision was brought to our notice. The argument of the learned counsel that such a policy could be gathered from the constitutional provisions cannot be accepted, for, if accepted, it would destroy the doctrine of

> excessive delegatoin. It would also sanction conferment of power by Legislature on the executive Government without laying down any guidelines in the Act. The minimum we expect of the Legislature is to lay down in the Act conferring such a power of fixation of rates clear legislative policy or guidelines in that regard. As the Act did not prescribe any such policy, It must be held that section 5 of the said Act, as it stood before the amendment, was void."

60. In the case of ***Corporation of Calcutta & Another Vs. Liberty Cinemas*** reported in **1964 SCC online SC 65**, the Hon'ble Supreme Court has held as under:

> "26. No doubt when the power to fix rates of taxes is left to another body, the legislature must provide guidance for such fixation. The question then is, was such guidance provided in the Act? We first wish to observe that the validity of the guidance cannot be tested by a rigid uniform rule; that must depend on the object of the Act giving power to fix the rate. It is said that the delegation of power to fix rates of taxes authorised for meeting the needs of the delegate to be valid, must provide the maximum rate that can be fixed, or lay down rules indicating that maximum. We are unable to see how the specification of the maximum rate supplies any guidance as to how the amount of the tax which no doubt has to be below the maximum, is to be fixed. Provision for such maximum only sets out a limit of the rate to be imposed and a limit is only a limit and not a guidance."

61. In the case of ***Municipal Corporation of Delhi Vs. Birla Cotton Spinning and Weaving Mills & Another*** reported in ***1968 SCC OnLine SC 13***, the Hon'ble Supreme Court has held thus:-

> "29. What form the guidance should take is again a matter which cannot be stated in general terms. It will depend upon the circumstances of each statute under consideration; in some cases guidance in broad general terms may be enough; in other cases more detailed guidance may be necessary. As we are

concerned in the present case with the field of taxation, let us look at the nature of guidance necessary in this field. The guidance may take the form of providing maximum rates of tax upto which a local body may be given the discretion to make its choice, or it may take the form of providing for consultation with the people of the local area and then fixing the rates after such consultation. It may also take the form of subjecting the rate to be fixed by the local body to the approval of the Government which acts as a watch-dog on the actions of the local body in this matter on behalf of the legislature. There may be other ways in which guidance may be provided. But the purpose of guidance, whatsoever may be the manner thereof, is to see that the local body fixes a reasonable rate of taxation for the local area concerned. So long as the legislature has made provision to achieve that reasonable rates of taxation are fixed by local bodies, whatever may be the method employed for this purpose — provided it is effective — it may be said that there is guidance for the purpose of fixation of rates of taxation. The reasonableness of rates may be ensured by fixing a maximum beyond which the local bodies may not go. It may be ensured by providing safeguards laying down the procedure for consulting the wishes of the local inhabitants. It may consist in the supervision by Government of the rate of taxation by local bodies. So long as the law has provided a method by which the local body can be controlled and there is provision to see that reasonable rates are fixed, it can be said that there is guidance in the matter of fixing rates for local taxation. As we have already said there is pre-eminently a case for delegating the fixation of rates of tax to the local body and so long as the legislature has provided a method for seeing that rates fixed are reasonable, be it in one form or another, it may be said that there is guidance for fixing rates of taxation and the power assigned to the local body for fixing the rates is not uncontrolled and uncanalised. It is on the basis of these principles that we have to consider the Act with which we are concerned."

62. Further in the judgment rendered in the case of ***NTPC Limited (Supra.)***, the Himachal Pradesh High Court, (authored by one of

us i.e. Justice Tarlok Singh Chauhan, C.J.) quashed and set aside the provisions of the Himachal Pradesh Water Cess on Hydropower Electricity Generation Act, 2023 holding that the same was unconstitutional on account of having delegated power to Government of Himachal Pradesh to fix rates of water cess without any legislative policy or guidance. Consequently, the Himachal Pradesh Water Cess on Hydropower Electricity Generation Rules, 2023 and the Notification dated 26.08.2023 issued by the State Government whereby the tariff structure on water cess was fixed on the basis of "Head" were also quashed.

63. It is no more res integra that the Constitution of India confers power and imposes duty on the legislature to make laws. On certain occasions, the said power is delegated to the executive, however before delegating power to the executive, the legislature must fix the guidelines for exercise of the such power which depends on the facts and circumstance of the particular case.

64. This Court is of the considered view that the proviso added to Section 3 of the Act, 1948 by the 1st Amendment Act, 2021 is liable to be struck down as the said proviso has given unbridled and uncontrolled power to the State Government to fix the rate of electricity duty that too without laying down any guideline for exercise of such power. It certainly amounts to excessive delegation of power by the State Legislature to the State Government.

65. Learned AAG-II has put reliance on the judgment rendered in the case of ***Pandit Banarsi Das Bhanot & Others Vs. The State***

of Madhya Pradesh & Others reported in ***1958 SCC OnLine SC 25*** wherein the Hon'ble Supreme Court examined the constitutional validity of a Statute which authorized the State Government to exempt certain transactions from taxation by notification and to amend or withdraw such exemptions by subsequent notification(s). Their Lordships held that the power delegated to the executive to grant or modify exemptions by notification was constitutionally valid, provided the legislature laid down the policy and principles for guidance.

66. Learned AAG-II has also put reliance on the judgment of the Hon'ble Supreme Court rendered in the case of ***Municipal Corporation of Delhi Vs. Birla Cotton, Spinning and Weaving Mills & Another*** reported in ***1968 SCC OnLine SC 13***. In the said case, Their Lordships upheld the constitutional validity of delegation of power to the Municipal Corporations to levy and collect taxes and to fix the rate by holding that such delegation was valid if the statute laid down the broad policy and provided sufficient guidance or purpose, even if it did not specify an upper limit for the tax. It was further held that such delegation was subject to judicial review to guard against excessive or unguided delegation or arbitrary/unreasonable exercise of power.

67. We are, however, of the view that the aforesaid judgments will not be applicable in the present case particularly due to the reason that here no policy or guideline has been laid down by the State Legislature before delegating power to the State Government to

add, amend or alter the categories or rate of electricity duty mentioned in the Schedule appended to the Act, 1948.

68. By reasons of Section 3 of the 1st Amendment Act, 2021, the Schedule of the Act, 1948 specifying the rates of electricity duty has been substituted in the following manner:

The Schedule
(see Section 3)

Sl. No.	Tariff Category	Slabs	**Rate in percentum of net charges for energy consumed or sold**
1	Domestic/Non-Domestic LT/ Domestic HT/Temporary Supply/Advertisement/Religious places/Prayer Establishments/ Any Category of consumption not falling under any categories		6%
2	Industrial HT/Mining/Any type of HT connection excluding Domestic HT/Commercial HT	Upto 10 MVA	8%
		Above 10 MVA	15%
3.	Irrigation & Agriculture		Exempted

69. The petitioners have challenged the substitution of the said Schedule on the ground that the same has introduced a new basis for calculation of the rate of electricity duty i.e. percentum of net charges for energy consumed or sold, which is totally contrary to the main provision of Section 3 of the Act, 1948.

70. Section 3 of the Act, 1948 is the charging Section which clearly and explicitly provides that the electricity duty is to be levied at the rate or rates specified in the Schedule on the units of energy

consumed or sold excluding losses of energy in transmission and transformation.

71. Section 4 is a machinery provision which also provides that the electricity duty is payable by every licensee under Section 3 on the units of energy consumed by him or sold by it to the consumer. Thus, the incidence of electricity duty is based upon the consumption or sale of units of energy. The schedule appended to the Act, 1948 had prescribed the rate of electricity duty which was being charged at the rate of per unit of energy consumed or sold. However, by reasons of the 1st Amendment Act, 2021, the rate of electricity duty has now been fixed in percentum of 'net charges' of the energy consumed or sold without amending the substantive provision of Section 3 of the Act, 1948 which makes the 1st Amendment Act, 2021 inconsistent with the parent Act. In the case of ***Murarilal Mahabir Prasad & Others v. B.R. Vad & Others*** reported in ***(1975) 2 SCC 736***, the Hon'ble Supreme Court has held that a machinery Section should be so construed as to effectuate the charging Section. Moreover, there is no machinery Section for calculating the 'net charges' so as to levy the electricity duty.

72. In the case of ***Hardev Motor Transport v. State of M.P. & Others*** reported in ***(2006) 8 SCC 613***, the Hon'ble Supreme Court has held that the provisions contained in the Schedule must be in consonance with the substantive provisions of the main Act. It must be in conformity with the charging Section.

73. In the case of ***Aphali Pharmaceuticals Ltd. Vs. State of Maharashtra & Others*** reported in ***(1989) 4 SCC 378***, the Hon'ble Supreme Court has held that a Schedule in an Act of legislature is a mere question of drafting. It may be used in construing provisions in the body of the Act. It is the legislative intent that is material. It is as much an act of legislature as the Act itself and it must be read together with the Act for all purposes of construction. Expressions in the Schedule cannot control or prevail against the express enactment and in case of any inconsistency between the Schedule and the enactment, the enactment is to prevail and if any part of the Schedule cannot be made to correspond it, must yield to the Act.

74. In the case in hand, the Schedule introduced by the 1st Amendment Act, 2021 is completely inconsistent with the charging provision as the methodology of charging the electricity duty has been changed from units of energy consumed or sold to percentum of 'net charges' of energy consumed or sold.

75. Moreover, the term 'net charges' has not been defined either in the Act, 1948 or in the 1st Amendment Act, 2021 and as such there is a possibility that the same would be interpreted in more than one way.

76. The Hon'ble Supreme Court in the case of ***Govind Saran Ganga Saran Vs. Commissioner of Sales Tax & Others*** reported in ***1985 Supp SCC 205*** has held that the components which enter into the concept of a tax are well known. The first is the character of the imposition known by its nature which prescribes the taxable

event attracting the levy, the second is a clear indication of the person on whom the levy is imposed and who is obliged to pay the tax, the third is the rate at which the tax is imposed, and the fourth is the measure or value to which the rate will be applied for computing the tax liability. If those components are not clearly and definitely ascertainable, it is difficult to say that the levy exists according to point of law. Any uncertainty or vagueness in the legislative scheme defining any of those components of the levy will be fatal to its validity.

77. It is a well settled rule of interpretation that in construing a taxing statute, one must have regard to the strict letter of the law and not merely to spirit of the statute or the substance of the law. In a taxing statute there is no room for intendment. There is no equity about a tax and there is also no presumption as to a tax. If the legislature fails to clarify its meaning by use of appropriate language, the benefit must go to the tax-payer. Even if there is any doubt as to interpretation, it must be resolved in favour of the subject.

78. In the case of ***Commissioner of Customs (Import) Vs. Dilip Kumar & Co. & Others*** reported in ***(2018) 9 SCC 1***, the Hon'ble Supreme Court has held as under:

> "14. We may, here itself notice that the distinction in interpreting a taxing provision (charging provision) and in the matter of interpretation of exemption notification is too obvious to require any elaboration. Nonetheless, in a nutshell, we may mention that, as observed in Surendra Cotton Oil Mills case [Collector of Customs & Central Excise v. Surendra Cotton Oil Mills & Fertilizers Co., (2001) 1 SCC 578] , in the matter of interpretation of charging section of a taxation statute, strict

rule of interpretation is mandatory and if there are two views possible in the matter of interpretation of a charging section, the one favourable to the assessee need to be applied. There is, however, confusion in the matter of interpretation of exemption notification published under taxation statutes and in this area also, the decisions are galore [See: Sun Export Corpn. v. Collector of Customs, (1997) 6 SCC 564; CCE v. Abhi Chemicals and Pharmaceuticals (P) Ltd., (2005) 3 SCC 541; CCE v. Parle Exports (P) Ltd., (1989) 1 SCC 345; Commr. of Customs v. Konkan Synthetic Fibres, (2012) 6 SCC 339; Collector of Customs v. Swastic Woollens (P) Ltd., 1988 Supp SCC 796; Commr. of Customs v. Reliance Petroleum Ltd., (2008) 7 SCC 220.] .

34. The passages extracted above, were quoted with approval by this Court in at least two decisions being [CIT v. Kasturi and Sons Ltd., (1999) 3 SCC 346] and [State of W.B. v. Kesoram Industries Ltd., (2004) 10 SCC 201] (hereinafter referred to as "Kesoram Industries case", for brevity). In the later decision, a Bench of five Judges, after citing the above passage from Justice G.P. Singh's treatise, summed up the following principles applicable to the interpretation of a taxing statute:

> "(i) In interpreting a taxing statute, equitable considerations are entirely out of place. A taxing statute cannot be interpreted on any presumption or assumption. A taxing statute has to be interpreted in the light of what is clearly expressed; it cannot imply anything which is not expressed; it cannot import provisions in the statute so as to supply any deficiency; (ii) Before taxing any person, it must be shown that he falls within the ambit of the charging section by clear words used in the section; and (iii) If the words are ambiguous and open to two interpretations, the benefit of interpretation is given to the subject and there is nothing unjust in a taxpayer escaping if the letter of the law fails to catch him on account of the legislature's failure to express itself clearly."

79. In the case of ***South Indian Bank Ltd. Vs. Commissioner of Income Tax*** reported in ***(2021) 10 SCC 153***, the Hon'ble Supreme Court has held as under:

> "33. In the above context, the following saying of Adam Smith in his seminal work — The Wealth of Nations may aptly be quoted:
>
> > The tax which each individual is bound to pay ought to be certain and not arbitrary. The time of payment, the manner of payment, the quantity to be paid ought all to be clear and plain to the contributor and to every other person."
> >
> > Echoing what was said by the 18th Century Economist, it needs to be observed here that in taxation regime, there is no room for presumption and nothing can be taken to be implied. The tax an individual or a corporate is required to pay, is a matter of planning for a taxpayer and the Government should endeavour to keep it convenient and simple to achieve maximisation of compliance. Just as the Government does not wish for avoidance of tax equally it is the responsibility of the regime to design a tax system for which a subject can budget and plan. If proper balance is achieved between these, unnecessary litigation can be avoided without compromising on generation of revenue."

80. Article 265 of the Constitution of India provides that no tax shall be levied or collected except by the authority of law. Thus, Article 265 contemplates that:

> "(i)There must be a law
>
> (ii) That law must authorize levy of tax; and
>
> (iii)That tax has to be levied or collected so authorized"

81. In the present case, Section 3 of the Act, 1948 authorizes levy of electricity duty on the basis of units of energy consumed or sold and as such any other method of charging the electricity duty without amending the charging section is violative of Article 265 of the Constitution of India.

82. Another dimension in the matter is that if the electricity duty is charged on the basis of percentum of the 'net charges' for energy consumed or sold, then the similarly situated person has to pay different electricity duty depending on the distribution licensee from whom they are taking electricity as the rate of electricity (tariff) fixed by the JSERC for different distribution licensee generally varies which would also amount to violation of Article 14 of the constitution of India.

83. In the case of ***Kunnathat Thatehunni Moopil Nair Vs. State of Kerala & Another*** reported in ***1960 SCC OnLine SC 7***, the Hon'ble Supreme Court has held that a taxing statute is not wholly immune from attack on the ground that it infringes the equality clause contained in Article 14 and if the same class of property is subjected to an incidence of taxation which results in inequality, the law may be struck down as unconstitutional. The guarantee of equal protection of the laws must extend even to taxing statutes.

84. Otherwise also, charging of electricity duty on the basis of 'net charges' is unworkable in the case of captive consumers as they themselves generate power and hence there exists no rate at which they will be charged for the electricity consumed by themselves.

Re.–Challenge to the vires of the Rules, 2021:

85. The Bihar Electricity Duty Rules, 1949, (as adopted by the State of Jharkhand) was amended in exercise of the powers conferred by sub-section (2) of Section 10 of the Act, 1948 vide notification published in the official Gazette on 01.04.2022 which was made

effective from retrospective date i.e. from 07.07.2021. By the said amendment, a new Explanation-II was added after the existing Explanation in clause (eb) of Rule 2 in the following manner: -

> "Explanation II - Unless the context otherwise requires, net charges shall be arrived at after excluding following charges from the 'Energy charges':
> i. Demand charge / fixed charge;
> ii. Meter rent/ service line charge;
> iii. Capacitor surcharge;
> iv. Voltage rebate;
> v. Load Factor rebate;
> vi. Delayed payment surcharge; or
> vii. Any other surcharge/ rebate."

86. The learned counsel for the respective petitioners submit that before making any rule under Section 10 of the Act, 1948, the State Government is bound to make previous publication of such Rule in the official gazette, however the said procedure has not been followed in the present case before making the Rules, 2021. On the other hand, the learned AAG-II appearing for the respondent-State submits that the Rules, 2021 has been framed only after inviting objections from the stake-holders.

87. The claim of the respondent-State is that the use of the word "may" in Section 10 of the Act, 1948 connotes discretion and not compulsion. As such, compliance with respect to previous publication of the Rule is not compulsorily required.

88. We are of the considered view that the respondent-State has misconstrued the provision of Section 10 of the Act, 1948. The word 'may' used in Section 10 is in relation to making of Rule and not for previous publication. Once the State Government intends

to make the Rules, its previous publication is mandatory before enforcing it. It is a well settled principle of law that when legislation provides the manner in which any particular act is to be done, the same should be done in the said manner only.

89. It is profitable to refer herein the judgment of the Hon'ble Supreme Court rendered in the case of ***Municipal Corporation, Bhopal Vs. Misbahul Hasan & Others*** reported in ***(1972) 1 SCC 696***. In the said judgment, Their Lordships held that the modification in the age of retirement by making a Rule under Section 433 of the Madhya Pradesh Municipal Corporation Act, 1956 was not valid as the procedure of previous publication of Rule as mandated under Section 24 of the Madhya Pradesh General Clauses Act, 1957 was not followed.

90. Relevant part of the said judgment is quoted hereunder for the ready reference in the present case which reads as under: -

> "12. Assuming however, that the modification of the age of retirement could be made by a rule made under Section 433 of the Act and not merely by a bye-law, as contemplated by the Act, we find, that a condition precedent for an amendment of a rule has not been followed here. Section 433 of the Act enacts: "The State Government may after previous publication in the Gazette make rules for the purpose of carrying into effect the provisions of this Act". Section 24 of the Madhya Pradesh General Clauses Act, 1957, lays down:
>
> > "24. Provisions applicable to making of rules or bye-laws, etc., after previous publication.—Where, by any Madhya Pradesh Act, a power to make rules or bye-laws is expressed to be given subject to the condition of the rules or bye-laws being made after previous publication, then the following provisions shall apply, namely—
> > (a) the authority having power to make the rules or bye-laws shall, before making them, publish a draft of the

proposed rules or bye-laws for the information of persons likely to be affected thereby;

(b) The publication shall be made in such manner as that authority deems to be sufficient, or if the condition with respect to previous publication so requires, in such manner as the Government prescribes;

(c) there shall be published with the draft a notice specifying a date on or after which the draft will be taken into consideration;

(d) the authority having power to make the rules or bye-laws; and where the rules or bye-laws are to be made with the sanction, approval or concurrence of another authority, that authority also shall consider any objection or suggestion which may be received by the authority having power to make the rules or bye-laws from any person with respect to the draft before the date so specified;

(e) the publication in the Official Gazette of a rule or bye-law purporting to have been made in exercise of a power to make rules or bye-laws after previous publication shall be conclusive proof that the rule or bye-law has been duly made."

13. The legislative procedure envisaged by Section 24, set out above, is in consonance with notions of justice and fair-play as it would enable persons likely to be affected to be informed so that they may take such steps as may be open to them to have the wisdom of a proposal duly debated and considered before it becomes law. This mandatory procedure was not shown to have been complied with here."

91. In the case of ***Rajendra Agricultural University Vs. Ashok Kumar Prasad & Others***, reported in ***(2010) 1 SCC 730,*** the Hon'ble Supreme Court has held as under: -

"19. As noticed above, several reasons might have contributed to making of a statutory provision providing for publication of all Statutes in the Official Gazette. All those reasons may not apply or exist in regard to making of an individual statute. But once the law lays down that publication of a Statute in the Official Gazette is a part of the process of making a statute, the object of making such a provision for publication recedes into the background and becomes irrelevant, and on the other hand, fulfilment of the requirement to make public the Statute

by publication in the Official Gazette becomes mandatory and binding."

92. Another aspect in the matter is that the Rules, 2021 was published in the official gazette on 01.04.2022, however, the same was made effective from 07.07.2021 i.e. with retrospective effect.

93. In the case of ***Union of India & Others Vs. Martin Lottery Agencies Limited*** reported in ***(2009) 12 SCC 209***, the Hon'ble Supreme Court has held that if the amendment introduces a new charge or concept, it cannot be held clarificatory and must necessarily operate prospectively.

94. In the case of ***Federation of Indian Mineral Industries & Others v. Union of India & Another*** reported in ***(2017) 16 SCC 186***, the Hon'ble Supreme Court has held as under:

> "26. The power to give retrospective effect to subordinate legislation whether in the form of rules or regulations or notifications has been the subject-matter of discussion in several decisions rendered by this Court and it is not necessary to deal with all of them—indeed it may not even be possible to do so. It would suffice if the principles laid down by some of these decisions cited before us and relevant to our discussion are culled out. These are obviously relatable to the present set of cases and are not intended to lay down the law for all cases of retrospective operation of statutes or subordinate legislation. The relevant principles are:
>
> (i) The Central Government or the State Government (or any other authority) cannot make a subordinate legislation having retrospective effect unless the parent statute, expressly or by necessary implication, authorises it to do so. [[Hukam Chand v. Union of India, (1972) 2 SCC 601] and [Mahabir Vegetable Oils (P) Ltd. v. State of Haryana, (2006) 3 SCC 620]].
>
> (ii) Delegated legislation is ordinarily prospective in nature and a right or a liability created for the first time cannot be given retrospective effect. (Panchi Devi v. State of Rajasthan [Panchi Devi v. State of Rajasthan, (2009) 2 SCC 589])

> (iii) As regards a subordinate legislation concerning a fiscal statute, it would not be proper to hold that in the absence of an express provision a delegated authority can impose a tax or a fee. There is no scope or any room for intendment in respect of a compulsory exaction from a citizen. [Ahmedabad Urban Dev. Authority v. Sharadkumar Jayantikumar Pasawalla [Ahmedabad Urban Dev. Authority v. Sharadkumar Jayantikumar Pasawalla, (1992) 3 SCC 285] and State of Rajasthan v. Basant Agrotech (India) Ltd. [State of Rajasthan v. Basant Agrotech (India) Ltd., (2013) 15 SCC 1]]"

95. It is now well settled that the Central Government or the State Government or any other authority cannot make a subordinate legislation having retrospective effect unless the parent statute, expressly or by necessary implication, authorises it to do so. In the case in hand, the Act, 1948 does not authorize the State Government to make rule retrospectively.

96. Moreover, since we have already held that the schedule introduced by the 1st Amendment Act, 2021 is ultra vires to the Act, 1948, the Rules, 2021 whereby method for calculating the 'net charges' has been provided, is also ultra vires to the Act, 1948 more particularly Section 3 of the said Act.

Re.–Challenge to the vires of the 2nd Amendment Act, 2021:

97. During pendency of the present batch of writ petitions, the Act, 1948 has further been amended by the 2nd Amendment Act, 2021 and the same has been notified in the Official Gazette on 17.02.2022. Vide the said amendment, Schedule "A" has been added as new Schedule in the Act, 1948 as was amended by the 1st Amendment Act, 2021 in the following manner: -

Schedule A

(Tariff in respect of captive consumption)

Sl. No.	Tariff Category	Gross units of energy consumed or sold
1.	Captive consumption by mining, commercial and industrial units, that have installed generating sets.	Exempted
2.	Captive consumption by all industrial units that have installed power station	50 paise per unit of energy consumed
3.	Captive consumption by all mining units that have installed power station	50 paise per unit of energy consumed

98. So far as the 2nd Amendment Act, 2021 is concerned, the petitioners (CPPs) have not challenged the authority of the State Legislature in making such provision, however the increase of the rate of electricity duty by the said Act has been challenged on the ground that the same is extortionate.

99. The learned counsel for the petitioners (CPPs) in support of his contention has put reliance on the judgment of the Hon'ble Supreme Court rendered in the case of ***Bidhannagar (Salt Lake) Welfare Assn. Vs. Central Valuation Board & Others*** reported in ***(2007) 6 SCC 668***. In the said case, exorbitant increase in the tax on the public has been quashed on the ground that the same was indicative of arbitrariness and hence violative of Article 14 of the Constitution of India. Their Lordships have held that in democracy, people are supreme and all the authorities must function for the public welfare and hence, excessive increase in the tax burden on the public is surely not for the public welfare.

100. On bare perusal of the Schedule "A" as inserted in the Act, 1948 by the 2nd Amendment Act, 2021, it appears that vide said amendment, the rate of electricity duty to be paid by the CPPs has been increased from 05 paisa per unit to 50 paisa per unit which is to be paid on gross units of energy consumed or sold. The 2nd Amendment Act, 2021 is thus in consonance with Section 3(1) of the Act, 1948 as the same also stipulates for levy of electricity duty on the units of energy consumed or sold.

101. It is a well settled principle of law that the power of judicial review is not exercised in the matters of economic policy. The court does not substitute its judgment for that of the legislature or its agents as to matters within the province of either. The court does not supplant the "feel of the expert" by its own views. When the legislature acts within the sphere of its authority and delegates power to an agent, it may empower the agent to make findings of fact which are conclusive, provided such findings satisfy the test of reasonableness. In all such cases, judicial inquiry is confined to the question whether the findings of fact are reasonably based on evidence and whether such findings are consistent with the laws of the land. The act of price fixation is not within the province of the courts. Judicial function in respect of such matters is exhausted when a rational basis is found for the conclusions reached by the concerned authority.

102. In the case of ***Kirloskar Ferrous Industries Limited & Another Vs. Union of India & Others*** reported in ***(2025) 1 SCC 695***, the Hon'ble Supreme Court has held as under:

"54. The doctrine of judicial restraint, which is central to this discussion, emphasizes that courts should exercise caution and avoid involvement in policy decisions, as these are complex judgments that require a balancing of diverse and often competing interests. Policies are crafted based on thorough analysis of social, economic, and political factors, considerations beyond the court's purview. The court is tasked with ensuring that policies do not breach constitutional provisions or statutory limits; however, they should not replace policymakers' judgments with their own unless absolutely necessary.

55. Policy decisions often require the expertise of professionals and specialists in fields such as economics, public health, national security, and environmental science. These domains involve specialized knowledge that judges, as generalists in legal matters, may lack. For instance, in economic policy, the executive may decide on trade tariffs or subsidies based on extensive data and projections that aim to balance domestic industry support with global trade commitments. The courts, lacking the same level of economic expertise and without the authority to make trade-offs among competing policy objectives, is typically not equipped to second-guess these kinds of decisions.

56. While courts have the power of judicial review to ensure that executive actions and legislative enactments comply with the Constitution, this power is not absolute. Judicial review is meant to act as a safeguard against actions that overstep legal boundaries or infringe on fundamental rights, but it does not entail a comprehensive re-evaluation of the policy's wisdom. The judicial review of policy decisions is limited to assessing the legality of the decision making process rather than the substantive merits of the policy itself. For example, if a government policy infringes on fundamental rights or discriminates against a particular group, the courts have a duty to strike down such policies. However, in the absence of constitutional or legal violations, the courts should respect the policy choices made by the executive or legislature.

57. The duty of the court in policy-related cases is primarily to determine whether the policy falls within the scope of the authority granted to the relevant body. If the policy decision is within the executive's legal authority and has been made following proper procedures, the courts should defer to the expertise and discretion of the policy-makers, even if the policy appears unwise or imprudent. This restraint ensures that the courts do not impose its own perspective on policy matters that are rightly the responsibility of other branches.

58. Economic and social policies often involve significant redistribution of resources, prioritization of interests, and balancing of public needs, which requires careful consideration by those with specialized knowledge and broad perspectives. In the realm of economic policy, for instance, questions regarding the allocation of subsidies, fiscal deficits, or budget allocations are best managed by the executive, which has access to economic data and is accountable to the public for its financial management. Judicial interference in such areas risks creating disruptions in the economic balance that policymakers are trying to achieve.

59. Courts should assume that policy-makers act in good faith unless there is clear evidence to the contrary. As long as the policy does not contravene the Constitution or violate statutory provisions, it is not the role of the courts to question the wisdom or fairness of such policy.

60. While judicial restraint is essential in respecting the boundaries of each branch of government, it does not mean that courts abdicate their responsibility to protect constitutional rights. The courts must still intervene if a policy infringes on fundamental rights, discriminates unfairly, or breaches statutory provisions. The role of the court in such instances is to protect individuals and groups from unlawful actions while maintaining the overall integrity of the policy-making process. This balance ensures that while courts do not interfere in matters of policy wisdom, they remain vigilant guardians of constitutional rights."

103. In the case of ***Akola Municipal Corporation and Another Versus Zishan Hussain Azhar Hussain and Another*** reported in ***2025 SCC OnLine SC 2729***, the Hon'ble Supreme Court found that the power of the appellant-Corporation to revise the rate of municipal taxes was never the subject matter of challenge before the High Court and the only issue that was urged before the High Court pertained to the procedure and mode adopted by the appellant-Corporation while effecting such revision regarding the rate of municipal taxes. Their Lordships held that the High Court ought not to have embarked upon a roving inquiry into the merits or wisdom of the decision to revise the tax rates unless it was demonstrated that the procedure adopted by the appellant-Corporation was ex-facie arbitrary, perverse, unreasonable or in blatant derogation of the governing statutory provisions. Finally, Their Lordships allowed the appeal and quashed the judgment of the High Court observing that the record did not disclose any infirmity and the High Court had transgressed the permissible limits of judicial review in interfering with the decision of the appellant-corporation.

104. In the said case, Their Lordships found that the appellant-Corporation had kept the taxes at a stagnant rate for almost 16 years and observed that if the exercise had been taken on regular basis, perhaps the cumulative increase of tax rates by the appellant-Corporation in the year 2017 would have been much higher than 40% and the abrupt shock could have been avoided.

105. In the present case also, the petitioners have not challenged the authority of the State Legislature in introducing the 2nd Amendment Act, 2021, rather it has been challenged only on the ground that the rate of electricity duty fixed by the said amendment is excessive and shocking. This Court is of the view that the rate of electricity duty has not been increased since 2011 and the same has been increased about 10 times vide the 2nd Amendment Act, 2021 only after 11 years which cannot be said to be highly excessive and shockingly.

106. In W.P.(T) No.3228 of 2021, the respondent-State has filed counter affidavit dated 08.04.2022, wherein a chart has been given in paragraph no.13 to show that the revenue collection regarding electricity duty in other neighbouring states like Chhattisgarh and Orissa is comparatively much higher than the State of Jharkhand. It is evident from the said chart that in the State of Jharkhand, the supply of electricity for the financial year 2018-19 was 18,737 million units (MU) and the revenue collection of electricity duty was Rs.209.07 crores whereas in the State of Chhattisgarh, the supply of electricity for the same financial year was 26,417 MU and the revenue collection of electricity duty was Rs.1790.27 crores. Moreover, in the State of Odisha, the supply of electricity for the same financial year was 32,115 MU and the revenue collection of electricity duty was Rs.3257.66 crores. The said data has not been disputed by the petitioners which justifies the said enhancement in the rate of the electricity duty by the respondent-State. Though the petitioners-Captive Power Plants

have claimed that the rate of electricity duty fixed by the 2nd Amendment Act, 2021 is exorbitant, yet they have failed to place on record any data in support of the said claim. It is well settled that the power of judicial review is not exercised in the matter of price fixation, rather it is within the domain of the expert bodies.

107. In view of the aforesaid discussions, the writ petitions are disposed of in the following terms:-

(i) 1st Amendment Act, 2021 and the Rules, 2021 are declared ultra vires to the Act, 1948.

(ii) 2nd Amendment Act, 2021 is declared intra vires to the Act, 1948 and the validity of the same is hereby upheld.

(iii) Electricity bills issued to the consumers and the Captive Power Plants pursuant to the 1st Amendment Act, 2021 and the Rules, 2021 are quashed.

(iv) The Captive Power Plants are, however, liable to pay electricity duty as per the revised Schedule 'A' introduced by the 2nd Amendment Act, 2021 from the date of coming into force of the said Amendment Act i.e. with effect from 17.02.2022.

108. The Court takes note of the observation made on 02.11.2021 in W.P.(T) No.4077 of 2021 to the effect that since the State itself was reviewing the amendments, any bill raised or action taken under the amended or substituted provision would be subject to the result of the writ petitions. As such, we direct the respondent-State that if any payment has been realized from the Captive Power Plants as electricity duty pursuant to the 1st Amendment

Act, 2021 as well as the Rules, 2021, the same shall be adjusted against their future liabilities of electricity duty. So far as the consumers of electricity under any distribution licensee is concerned, if any payment of electricity duty has been realized from them by the concerned licensee and paid to the State pursuant to the 1st Amendment Act, 2021 as well as the Rules, 2021, the same shall be adjusted towards their future bills and the said amount shall be claimed by the concerned licensee from the State.

109. Pending interlocutory application(s), if any, in respective writ petition(s) is/are also disposed of.

(Tarlok Singh Chauhan, C.J.)

(Rajesh Shankar, J.)

5th January, 2026
A.F.R.
Rohit/
Uploaded on 05.01.2026