

Sl. No	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGES'S ORDERS
			<u>UKHC010147512026</u> WPMS No.2537 of 2026 The Indian Public School Education Foundation Society Petitioner Vs. State of Uttarakhand and others Respondents <u>Hon'ble Pankaj Purohit, J.</u> Mr. Anupam Kishore Sinha and Mr. Pradeep Kumar Tiwari with Mr. Ajay Tripathi, learned counsel for the petitioner. 2. Mr. J.S. Bisht and Mr. Suyash Pant, learned S.C. for the State. 3. Mr. Hari Mohan Bhatia, learned counsel for respondent no.2. 4. By means of this writ petition, the petitioner has sought the following reliefs: “i) Issue a writ, order or direction in the nature of certiorari quashing the impugned Assessment Order dated 24.02.2026 passed by the Assistant Labour Commissioner Dehradun/Cess Assessing Authority (i.e. Respondent No.3), by which an amount of Rs.53,45,157/- has been levied as Cess upon the Petitioner in a very illegal and arbitrary manner, and all other consequential proceedings. ii) Issue a writ, order or direction in the nature of certiorari quashing the Show Cause/Demand Notice dated 02.07.2026 issued by Respondent No.3 threatening recovery and penal action, and all other consequential proceedings. iii) Issue a writ, order or direction in the nature of mandamus commanding and directing the respondents not to take any coercive action, including recovery as arrears of land revenue, in pursuance of the order dated 24.02.2026 and the notice dated 02.07.2026.” 5. Mr. Hari Mohan Bhatia, learned counsel appearing for respondent no. 2 submits that petitioner has remedy of appeal

under Section 11 of Building and Other Construction Workers Welfare Cess Act, 1996.

6. This position is not disputed by learned counsel for the petitioner. He, however, submits that the construction was completed in 2011, while proceedings under the aforesaid Act were initiated only in 2026; petitioner does not have any record available with him, as the contractor, who raised the construction is not available. Thus, it is contended that it is not possible for petitioner to effectively have his say before the Appellate Authority in the absence of relevant record.

7. This Court is not impressed by the submission raised by learned counsel for the petitioner.

8. Since Building and Other Construction Workers Welfare Cess Act, 1996 is a self contained code and it also provides for remedy of appeal and petitioner has submitted to the jurisdiction of the Assessing Authority by submitting reply and participating in the proceedings, therefore, he cannot now turn around at this stage for contending otherwise.

9. This Court is, therefore not inclined to entertain the writ petition bypassing the statutory remedy available to petitioner under the law.

10. The writ petition is, accordingly, disposed of with liberty to petitioner to file appeal before the appropriate forum. If petitioner files appeal within three weeks from today, the same shall be heard and decided on merits, ignoring the question of delay. For a period of three weeks, no coercive action shall be taken against the petitioner on the strength of the impugned order.

(Pankaj Purohit, J.)
16.10.2026