

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)

THURSDAY, THE FIFTEENTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY TWO

:PRESENT:

THE HONOURABLE SRI JUSTICE U.DURGA PRASAD RAO
AND
THE HONOURABLE SRI JUSTICE T MALLIKARJUNA RAO



WRIT PETITION NO: 29201 OF 2021

Between:

M/s Godrej Agrovat Limited, Having its Registered Office situated at Godrej One, 3rd Floor, Pirojshanagar, Eastern express Highway, Vikhroli (East), Mumbai - 400079 and having one of its Unit at RS No. 276, A Apparao Pet Road, Kanumolu (V), Bapulapadu (M), Krishna District- 521106, Represented by its Executive (Legal), N. Anil.

Petitioner

AND

1. The State of Andhra Pradesh, Represented by its Principal Secretary, Labour Department, Secretariat, Velagapudi, Amaravathi, Guntur District.
2. The Cess Assessment officer and Joint commissioner of Labour, Zone - II, Labour Department, Eluru, West Godavari District
3. Union of India, Represented by its Principal Secretary, Ministry of Labour and Employment, Government of India, Shram Shakti Bhawan, Rafi Marg, New Delhi-110001.

R3 impleaded as respondent vide orders passed in I.A.No.1 of 2022 in W.P.No.29201 of 2021, dt.25.02.2022.

Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Order or Direction, more particularly in the nature of Writ of Mandamus-

(a) declaring the Assessment order in R.C.No.C/3307-10/2017 dated 21.09.2021 passed by the 2nd respondent directing the Petitioner Company to pay a sum of Rs.78,02,490/- towards Building and Other Construction Workers Welfare Cess as illegal, arbitrary, contrary to the provisions of The Building and Other Construction Workers (Regulation of Employment and conditions of services) Act, 1996 and the Building and other construction worker's welfare Cess Act, 1996 and the Cess rules 1998 and consequently set-aside the same,

(b) declare Rule 14(2)(b), Building and other construction workers' Welfare Cess Rules, 1998 to the extent of directing the establishment to pre-deposit the entire of the disputed assessed amount through a certificate from the cess collector as ultra vires the provisions of the Building and other construction worker's welfare Cess Act, 1996 being unconstitutional.

IA NO: 1 OF 2021

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the Assessment order in R.C.No.C/3307-10/2017, dated 21.09.2021 passed by the 2nd respondent, pending disposal of WP 29201 of 2021, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 10.12.2021 made herein and upon hearing the arguments of Sri Challa Gunaranjan Advocate for the Petitioner and of learned Government Pleader attached to the office of the Additional Advocate General-I for the Respondent Nos.1 & 2 and of Sri.N.Harinath, Deputy Solicitor General, for Respondent No.3, the Court made the following.

ORDER:

The 2nd respondent is instructed to file the details relating to the cess amount of Rs.88,02,049/- by furnishing breakup of the said amount.

List the matter immediately after Sankranthi Vacation, 2023.

**SD/- K. Raja Babu
ASSISTANT REGISTRAR**

//TRUE COPY//

For ASSISTANT REGISTRAR

To

1. The Principal Secretary, Labour Department, State of Andhra Pradesh, Secretariat, Velagapudi, Amaravathi, Guntur District.
2. The Cess Assessment officer and Joint commissioner of Labour, Zone - II, Labour Department, Eluru, West Godavari District.
3. Union of India, Represented by its Principal Secretary, Ministry of Labour and Employment, Government of India, Shram Shakti Bhawan, Rafi Marg, New Delhi-110001 (1 to 3 by RPAD)
4. One CC to Sri Challa Gunaranjan, Advocate [OPUC]
5. Two CCs to G.P. for Labour, High Court of A.P at Amaravati (OUT)
6. Two CCs to Addl Advocate General, High Court of A.P at Amaravati (OUT)
7. One CCs to Sri.N.Harinath, Deputy Solicitor General, (OPUC)
8. Two spare copies

SRL

HIGH COURT

UDPRJ & TMRJ

DATED:15.12.2022

NOTE: LIST THE MATTER IMMEDIATELY AFTER SANKRANTHI VACATION, 2023.

ORDER

WP.No.29201 of 2021

DIRECTION

