



IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 6989 of 2026
Decided on: 07.05.2026

M/s Om Energy Generation Pvt. Ltd.**Petitioner**

Versus

State of H.P and others ..**Respondents**

Coram

Ms. Justice Jyotsna Rewal Dua

Whether approved for reporting?¹

For the Petitioner: Ms. Shalini Thakur, Advocate.

For the Respondents: Mr. L.N. Sharma, Additional
 Advocate General.

Jyotsna Rewal Dua, Judge

Notice. Mr. L.N. Sharma, learned Additional
 Advocate General, appears and waives service of notice
 on behalf of respondents.

2. This writ petition has been filed for grant of
 following substantive reliefs:-

“(a) Quash and set-aside impugned order
 (Annexure P-1) dated 19.03.2026, Annexure P-2
 order dated 15.11.2025 and impugned recovery
 notice dated 18.11.2026 (Annexure P-3).

(b) Issue a writ of mandamus/prohibition
 restraining the respondents from action upon
 implementing or executing the impugned orders
 and from taking coercive recovery steps on the
 basis thereof.

(c) Hold that cess cannot be levied on legally
 impermissible components such as
 installation/erection costs for generation
 equipment and other non-civil elements contrary
 to the law laid down in Uttar Pradesh Power

¹Whether reporters of print and electronic media may be allowed to see the order? Yes.



Transmission Corporation Ltd. and followed in Greenki Budhil Hydro Power Pvt. Ltd.”

3. Petitioner’s grievance is against order dated 19.03.2026 (Annexure P-1) passed by learned Appellate Authority-cum- Labour Commissioner, Shimla, H.P., whereby the Assessment Order dated 15.11.2023 (Annexure P-2) passed by Assessing Officer-cum- Labour Officer, Chamba Zone, District Chamba, H.P. has been upheld, and also against the recovery notice dated 18.03.2026 (Annexure P-4).

Learned counsel for the petitioner submits that issue raised by the petitioner and the grievance of the petitioner against the impugned orders has already been adjudicated upon in **Greenko Budhil Hydro Power Pvt. Ltd. versus State of H.P and others.**² The aforesaid decision was essentially based upon **Uttar Pradesh Power Transmission Corporation Limited and another versus CG Power and Industrial Solutions Limited and another**³; That **Greenko Budhil Hydro Power Pvt. Ltd.**² was followed in **AD Hydro Power Limited versus State of Himachal Pradesh & Ors.**⁴ and **Kapil Mohan and Associates Hydro Power Private Ltd. versus State of Himachal**

²CWP No.8493/2010, decided on 05.01.2024

³(2021) 6 SCC 15

⁴CWP No.821/2013, decided on 27.03.2024



Pradesh & Ors.⁵; That the impugned order does not take into consideration the aforesaid decisions while deciding the case against the petitioner.

Learned counsel for the petitioner submits that the petitioner would be satisfied in case respondent No.2 is directed to consider and decide the case of the petitioner afresh in accordance with **Greenko Budhil Hydro Power Pvt. Ltd.²** This is not objected by learned Additional Advocate General.

4. Having regard to above submissions, but without examining the merits of the matter, respondent No.2 is directed to consider and decide the case of the petitioner afresh in accordance with law, keeping in view **Greenko Budhil Hydro Power Pvt. Ltd.²** Consequently, the impugned orders dated 19.03.2026 & 15.11.2023 (Annexures P-1 & P-2) and notice dated 18.03.2026 (Annexure P-4) are set-aside. Fresh decision be taken within six weeks. The decision so arrived at be also communicated to the petitioner.

The writ petition stands disposed of in the above terms, so also the pending miscellaneous application(s), if any.

May 07, 2026
yogesh

Jyotsna Rewal Dua
Judge

⁵CWP No. 218/2013, decided on 14.05.2024