

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P.(T) No. 7101 of 2025

Adani Power Limited, Ahmedabad (Gujarat), through its Authorized
Signatory, Bhikham Singh

..... Petitioner

Versus

The State of Jharkhand & Others

..... Respondents

CORAM

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner:	Mr. M.S. Mittal, Sr. Advocate Ms. Khushboo Kataruka, Advocate
For the State:	Mr. Sachin Kumar, A.A.G.-II
For Res.-JBOCW Board:	Mr. Krishna Murari, Advocate

02/04.12.2025

1. The instant writ petition appears to have been wrongly listed before this Court particularly in light of the law laid down by the Hon'ble Supreme Court in the case of ***Dewan Chand Builders and Contractors Vs. Union of India & Others*** reported in ***(2012) 1 SCC 101*** and also in light of the judgment rendered by a co-ordinate Bench of this Court in W.P. (T) No. 2196 of 2023 ***(M/s Techno Electric & Engg. Co. Ltd. Vs. The State of Jharkhand & Ors.)*** decided on 01.05.2023 wherein learned Division Bench of this Court, after relying upon the judgment rendered in the case of ***Dewan Chand Builders and Contractors (supra)***, has held that since labour cess cannot be construed to be a tax and is a fee and therefore the matter is required to be placed before learned Single Bench under the nomenclature 'W.P.(C)'.
2. Registry is accordingly directed to correct the nomenclature of the present case.
3. List this case before learned Single Bench having the present roster on 08.12.2025.

(TARLOK SINGH CHAUHAN, C.J.)

(RAJESH SHANKAR, J)