



**HIGH COURT OF UTTARAKHAND AT NAINITAL**

**Writ Petition Misc. Single No. 621 of 2026**

**25 March, 2026**

Ms Luminous Power Technologies Pvt Ltd --Petitioner

**Versus**

State Of Uttarakhand and Ors. --Respondents

**Presence:-**

*Mr. Eshan Sachdeva, learned counsel for petitioner.*

*Mr. Suyash Pant, learned Standing Counsel with Ms. Swati Verma, learned Brief Holder for the State of Uttarakhand/respondent Nos.1 and 3 to 5.*

*Mr. Hari Mohan Bhatia and Mr. Rahul Consul, learned counsel for respondent No.2-Uttarakhand Building and Other Construction Workers Welfare Board.*

**Hon'ble Pankaj Purohit, J. (Oral)**

This writ petition has been filed by petitioner challenging the show cause notice dated 08.08.2025 issued by respondent No.4 Deputy Labour Commissioner, to show the cause as to why the amount of Labour Cess as building and other construction workers Cess, be not recovered from petitioner.

2. It is contended by learned counsel for petitioner that the building and construction work, which has been carried out in the premise of petitioner-Company was conducted by respondent No.6 in the year 2005; petitioner purchased the said factory from respondent No.6 in the year 2019-20 and the Company came in the possession of petitioner only in the year 2020. It is further contended by him that since the Company came in possession of petitioner in 2020, therefore, the liability, if any, of



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the aforesaid Cess would lie upon respondent No.6 and not upon the petitioner.

3. Learned counsel for respondent No.2 submitted that petitioner-Company as well as respondent No.6 has been issued show-cause notices and if the reply would be filed by jointly or separately by them, the same shall be considered and final order would be passed in accordance with law.

4. It is submitted by learned counsel for the petitioner that the petitioner-Company as well as the respondent No.6 have submitted their reply to the show-cause notice, which is annexed as Annexure Nos.15 and 18 respectively in the writ petition.

5. In view of the above, writ petition is finally disposed of providing respondent No.2 to pass an order after considering the reply submitted by petitioner and respondent No.6 (Annexure Nos.15 and 18 to the writ petition) by a reasoned and speaking order, within a period of two months from today, in accordance with law.

6. Pending application(s), if any, stands disposed of.

**(Pankaj Purohit, J.)**

25.03.2026

PN