



2025:DHC:7658



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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**% ***Date of Decision: 11.08.2025***+ **W.P.(C) 14953/2022, CM APPL. 46105/2022, CM APPL. 17041/2024 & CM APPL. 19238/2025**

A2Z INFRASERVICES LIMITED

.....Petitioner

Through: Mr. Tushar Mudgil, Advocate.

versus

ASSISTANT LABOUR COMMISSIONER & ORS. Respondents

Through: Mr. Vijay Joshi, Advocate for R-1.

CORAM:**HON'BLE MS. JUSTICE TARA VITASTA GANJU****TARA VITASTA GANJU, J.: (Oral)**

1. The present Petition has been filed on behalf of the Petitioner seeking to challenge an office order bearing No.ALC-III/36/RC to 134/2020-SK dated 02.03.2022 [hereinafter referred to as the "Office Order"] and the recovery certificate dated 09.09.2022 bearing Memo No.1872/DRA [hereinafter referred to as the "Recovery Certificate"] issued against the Petitioner for recovery of an amount of Rs.62,94,754/-.

2. The grievance of the Petitioner as articulated in the Petition is that although the demand was raised against on the Petitioner, the recovery certificate was issued without following the procedure as laid down in Section 8 of the Payment of Gratuity Act, 1972 [hereinafter referred to as "Act"] as well as Rules 17 and 19 of the Payment of Gratuity (Central) Rules, 1972 which mandates issue of a show cause notice before issue of a recovery

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certificate. It is the case of the Petitioner that no such show cause notice was ever received by the Petitioner.

3. This Court, on 24.01.2023, after examining the matter, had passed the following directions:

“6. Issue notice. Learned counsel for the respondent no.1 accepts notice and submits that since the only grievance of the petitioner is that the recovery certificate has been issued without issuance of any show-cause notice to it, he may be granted time to obtain instructions as to whether the said respondent would be willing to recall the recovery certificate with liberty to issue a fresh recovery certificate after due show-cause notice to the petitioner in accordance with law.

7. It is expected that till the next date, the respondents will not take any coercive steps against the petitioner.”

3.1 Thereafter, the Respondent No.1 filed a Short Affidavit dated 19.07.2023 [hereinafter referred to as the “Affidavit”] to set out that the show cause notices were duly issued to the Petitioner at all addresses on 24.12.2021 in terms of the Annexure A-1 (Colly) to the Affidavit.

4. Learned Counsel for the Petitioner submits that no show cause notices were ever received by the Petitioner. In addition, it is contended that the Annexure A-1 (Colly) which has been filed along with the Short Affidavit shows that show cause notices were sent out to the Petitioner at the same addresses, however he submits, that the speed post number for each of these show cause notices is the same being ED 956733845IN.

5. Learned Counsel for the Respondent No.1 submits the show cause notices were sent and that the relevant extract of the dispatch register has also been placed on record.

6. It is the case of the Respondent that several Claim Petitions were filed



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under the Act against the Petitioner. On receipt of these claims, notices were issued to the parties and show cause notices were issued to the Petitioner at its address as well. The Affidavit also states that the details of the show cause notices are annexed to the Affidavit as well as the extract of the dispatch register.

6.1 It is apposite to set out paragraph 7 and 8 of the Short Affidavit, below:

“7. Thereafter, Show Cause Notices were issued to *M/ s. A2Z Infra Services Ltd. at all the addresses which have been detailed above, with the request to show cause within 15 days from the date of receipt of Show Cause Notices as to why recovery certificate should not be issued against the Non-Applicant. The details of Show Cause Notices issued to the Petitioner by the Respondent No. 1 as per office records along with copies of the same are as per ANNEXURE A-1 (COLLY).*

8. That the relevant pages of the Despatch Register as maintained by the concerned office have been attached as ANNEXURE A-2 (COLLY).”

[Emphasis Supplied]

7. Annexure A-1 to the Affidavit is a tabular chart which sets out 264 entries stated to be show cause notices dated 24.12.2021 dispatched on 31.12.2021. 132 of these entries have been sent to the Petitioner at one address and under speed post no. ED956733845 while the remaining notices from 133 to 264 have also dated 24.12.2021 stated to be dispatched on 31.12.2021 at second address and under speed post no. ED 956733845IN. It is apposite to extract Annexure A-1 as reproduced in the Affidavit which is below:

Sl No.	Show Cause Notice No.	Date of Show Cause	Date of Despatch	Address of Non-Applicant	Speed Post No.
1.	ALC-III/36/36/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845



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2.	ALC-III/36/37/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
3.	ALC-III/36/38/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
4.	ALC-III/36/39/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
5.	ALC-III/36/40/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
6.	ALC-III/36/41/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
7.	ALC-III/36/42/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
8.	ALC-III/36/43/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
9.	ALC-III/36/44/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
10.	ALC-III/36/45/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
11.	ALC-III/36/46/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
12.	ALC-III/36/47/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845

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13.	ALC-III/36/48/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
14.	ALC-III/36/49/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
15.	ALC-III/36/50/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
16.	ALC-III/36/51/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
17.	ALC-III/36/52/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
18.	ALC-III/36/53/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
19.	ALC-III/36/54/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
20.	ALC-III/36/55/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
21.	ALC-III/36/56/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
22.	ALC-III/36/57/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
23.	ALC-III/36/58/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845

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24.	ALC-III/36/59/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
25.	ALC-III/36/60/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
26.	ALC-III/36/62/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
27.	ALC-III/36/63/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
28.	ALC-III/36/64/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
29.	ALC-III/36/65/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
30.	ALC-III/36/66/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
31.	ALC-III/36/67/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
32.	ALC-III/36/68/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
33.	ALC-III/36/69/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
34.	ALC-III/36/70/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845

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35.	ALC-III/36/71/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
36.	ALC-III/36/72/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
37.	ALC-III/36/73/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
38.	ALC-III/36/74/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
39.	ALC-III/36/75/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
40.	ALC-III/36/76/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
41.	ALC-III/36/77/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
42.	ALC-III/36/78/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
43.	ALC-III/36/79/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
44.	ALC-III/36/79/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
45.	ALC-III/36/80/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845

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46.	ALC-III/36/81/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
47.	ALC-III/36/82/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
48.	ALC-III/36/83/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
49.	ALC-III/36/84/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
50.	ALC-III/36/85/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
51.	ALC-III/36/86/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
52.	ALC-III/36/87/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
53.	ALC-III/36/88/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
54.	ALC-III/36/89/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
55.	ALC-III/36/90/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
56.	ALC-III/36/91/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845

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57.	ALC-III/36/92/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
58.	ALC-III/36/93/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
59.	ALC-III/36/94/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
60.	ALC-III/36/95/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
61.	ALC-III/36/96/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
62.	ALC-III/36/97/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
63.	ALC-III/36/98/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
64.	ALC-III/36/99/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
65.	ALC-III/36/100/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
66.	ALC-III/36/101/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
67.	ALC-III/36/102/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845

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68.	ALC-III/36/103/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
69.	ALC-III/36/104/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
70.	ALC-III/36/105/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
71.	ALC-III/36/106/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
72.	ALC-III/36/107/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
73.	ALC-III/36/108/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
74.	ALC-III/36/109/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
75.	ALC-III/36/110/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
76.	ALC-III/36/111/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
77.	ALC-III/36/112/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
78.	ALC-III/36/113/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845

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79.	ALC-III/36/114/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
80.	ALC-III/36/115/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
81.	ALC-III/36/116/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
82.	ALC-III/36/117/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
83.	ALC-III/36/118/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
84.	ALC-III/36/119/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
85.	ALC-III/36/120/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
86.	ALC-III/36/121/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
87.	ALC-III/36/122/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
88.	ALC-III/36/123/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
89.	ALC-III/36/124/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845

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90.	ALC-III/36/125/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
91.	ALC-III/36/126/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
92.	ALC-III/36/127/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
93.	ALC-III/36/128/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
94.	ALC-III/36/129/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
95.	ALC-III/36/131/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
96.	ALC-III/36/132/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
97.	ALC-III/36/133/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
98.	ALC-III/36/134/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
99.	ALC-III/36/135/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
100.	ALC-III/36/136/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845

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101.	ALC-III/36/137/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
102.	ALC-III/36/138/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
103.	ALC-III/36/139/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
104.	ALC-III/36/140/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
105.	ALC-III/36/141/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
106.	ALC-III/36/142/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
107.	ALC-III/36/143/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
108.	ALC-III/36/144/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
109.	ALC-III/36/146/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
110.	ALC-III/36/148/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
111.	ALC-III/36/149/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845

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112.	ALC-III/36/150/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
113.	ALC-III/36/151/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
114.	ALC-III/36/152/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
115.	ALC-III/36/153/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
116.	ALC-III/36/154/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
117.	ALC-III/36/155/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
118.	ALC-III/36/156/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
119.	ALC-III/36/157/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
120.	ALC-III/36/158/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
121.	ALC-III/36/159/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
122.	ALC-III/36/160/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845

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123.	ALC-III/36/161/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
124.	ALC-III/36/162/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
125.	ALC-III/36/163/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
126.	ALC-III/36/164/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
127.	ALC-III/36/165/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
128.	ALC-III/36/166/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
129.	ALC-III/36/167/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
130.	ALC-III/36/168/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
131.	ALC-III/36/169/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
132.	ALC-III/36/170/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., Plot No. B-38, Industrial Area, Sec-32, Jharsa Chowk, Gurugram, Haryana	ED 956733845
133.	ALC-III/36/36/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City, -1, Gurugram, Haryana	ED 9567338451N

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134.	ALC-III/36/37/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
135.	ALC-III/36/38/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
136.	ALC-III/36/39/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
137.	ALC-III/36/40/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
138.	ALC-III/36/41/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
139.	ALC-III/36/42/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
140.	ALC-III/36/43/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
141.	ALC-III/36/44/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
142.	ALC-III/36/45/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
143.	ALC-III/36/46/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
144.	ALC-III/36/47/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
145.	ALC-III/36/48/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
146.	ALC-III/36/49/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
147.	ALC-III/36/50/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N

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148.	ALC-III/36/51/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
149.	ALC-III/36/52/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
150.	ALC-III/36/53/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
151.	ALC-III/36/54/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
152.	ALC-III/36/55/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
153.	ALC-III/36/56/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
154.	ALC-III/36/57/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
155.	ALC-III/36/58/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
156.	ALC-III/36/59/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
157.	ALC-III/36/60/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
158.	ALC-III/36/62/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
159.	ALC-III/36/63/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
160.	ALC-III/36/64/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
161.	ALC-III/36/65/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N

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162.	ALC-III/36/66/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
163.	ALC-III/36/67/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
164.	ALC-III/36/68/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
165.	ALC-III/36/69/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
166.	ALC-III/36/70/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
167.	ALC-III/36/71/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
168.	ALC-III/36/72/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
169.	ALC-III/36/73/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
170.	ALC-III/36/74/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
171.	ALC-III/36/75/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
172.	ALC-III/36/76/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
173.	ALC-III/36/77/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
174.	ALC-III/36/78/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
175.	ALC-III/36/79/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N

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176.	ALC-III/36/79/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
177.	ALC-III/36/80/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
178.	ALC-III/36/81/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
179.	ALC-III/36/82/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
180.	ALC-III/36/83/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
181.	ALC-III/36/84/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
182.	ALC-III/36/85/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
183.	ALC-III/36/86/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
184.	ALC-III/36/87/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
185.	ALC-III/36/88/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
186.	ALC-III/36/89/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
187.	ALC-III/36/90/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
188.	ALC-III/36/91/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
189.	ALC-III/36/92/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N

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190.	ALC-III/36/93/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
191.	ALC-III/36/94/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
192.	ALC-III/36/95/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
193.	ALC-III/36/96/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
194.	ALC-III/36/97/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
195.	ALC-III/36/98/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
196.	ALC-III/36/99/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
197.	ALC-III/36/100/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
198.	ALC-III/36/101/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
199.	ALC-III/36/102/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
200.	ALC-III/36/103/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
201.	ALC-III/36/104/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
202.	ALC-III/36/105/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
203.	ALC-III/36/106/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N

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204.	ALC-III/36/107/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
205.	ALC-III/36/108/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
206.	ALC-III/36/109/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
207.	ALC-III/36/110/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
208.	ALC-III/36/111/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
209.	ALC-III/36/112/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
210.	ALC-III/36/113/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
211.	ALC-III/36/114/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
212.	ALC-III/36/115/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
213.	ALC-III/36/116/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
214.	ALC-III/36/117/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
215.	ALC-III/36/118/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
216.	ALC-III/36/119/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
217.	ALC-III/36/120/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N

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218.	ALC-III/36/121/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
219.	ALC-III/36/122/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
220.	ALC-III/36/123/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
221.	ALC-III/36/124/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
222.	ALC-III/36/125/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
223.	ALC-III/36/126/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
224.	ALC-III/36/127/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
225.	ALC-III/36/128/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
226.	ALC-III/36/129/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
227.	ALC-III/36/131/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
228.	ALC-III/36/132/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
229.	ALC-III/36/133/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
230.	ALC-III/36/134/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
231.	ALC-III/36/135/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N

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232.	ALC-III/36/136/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
233.	ALC-III/36/137/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
234.	ALC-III/36/138/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
235.	ALC-III/36/139/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
236.	ALC-III/36/140/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
237.	ALC-III/36/141/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
238.	ALC-III/36/142/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
239.	ALC-III/36/143/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
240.	ALC-III/36/144/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
241.	ALC-III/36/146/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
242.	ALC-III/36/148/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
243.	ALC-III/36/149/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
244.	ALC-III/36/150/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
245.	ALC-III/36/151/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N

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246.	ALC-III/36/152/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
247.	ALC-III/36/153/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
248.	ALC-III/36/154/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
249.	ALC-III/36/155/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
250.	ALC-III/36/156/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
251.	ALC-III/36/157/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
252.	ALC-III/36/158/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
253.	ALC-III/36/159/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
254.	ALC-III/36/160/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
255.	ALC-III/36/161/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
256.	ALC-III/36/162/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
257.	ALC-III/36/163/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
258.	ALC-III/36/164/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N
259.	ALC-III/36/165/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845I N

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260.	ALC-III/36/166/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845IN
261.	ALC-III/36/167/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845IN
262.	ALC-III/36/168/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845IN
263.	ALC-III/36/169/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845IN
264.	ALC-III/36/170/2020	24.12.2021	31.12.2021	M/s A2Z Infra Services Ltd., O-116, Arjun Marg, DLF City,-1, Gurugram, Haryana	ED 956733845IN

8. Thus, as contended by the Respondent, 264 notices have been sent by two speed post communications bearing ED 956733845 and ED 956733845IN. As proof of dispatch, an extract of the dispatch register has also been placed on record. However, no delivery receipts are present.

9. The Petitioner has contended that he did not receive any of these notices. The Respondent, on the other hand, has only been able to place on record the dispatch details without any acknowledgment or delivery proof. The Affidavit filed also does not contain any dates when these notices were stated to have been delivered to the Petitioner.

10. The first proviso to Section 8 of the Act sets out that the controlling authority, before issuing a notice for recovery of gratuity shall give the employer a reasonable opportunity of showing cause against such certificate in the following terms:

“Section: 8 Recovery of gratuity.

If the amount of gratuity payable under this Act is not paid by the employer,



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within the prescribed time, to the person entitled thereto, the controlling authority shall, on an application made to it in this behalf by the aggrieved person, issue a certificate for that amount to the Collector, who shall recover the same, together with compound interest thereon at such rate as the Central Government may, by notification, specify, from the date of expiry of the prescribed time, as arrears of land revenue and pay the same to the person entitled thereto:

Provided that the controlling authority shall, before issuing a certificate under this section, give the employer a reasonable opportunity of showing cause against the issue of such certificate...”

[Emphasis supplied]

10.1 Rule 17 of the Payment of Gratuity (Central) Rules, 1972 also sets out that when the controlling authority finds that the applicant is entitled to payment of gratuity, a notice shall be issued to the employer concerned in Form ‘R’ specifying the amount payable and stating that the payment shall be made within 30 days from the date of the receipt of the notice. Thus receipt is built in to the provision. Rule 17 of the Payment of Gratuity (Central) Rules, 1972 is set out below:

“17. Direction for payment of gratuity - If a finding is recorded under sub-rule (4) of rule 11 that the applicant is entitled to payment of gratuity under the Act, the controlling authority shall issue a notice to the employer concerned in Form 'R' specifying the amount payable and directing payment thereof to the applicant under intimation to the controlling authority within thirty days from the date of the receipt of the notice by the employer. A copy of the notice shall be endorsed to the applicant employee, nominee or legal heir, as the case may be.”

[Emphasis supplied]

10.2 A combined reading of these provisions shows that the controlling authority/Respondent herein is required to send notices at two stages. One notice to show cause at the stage when the claim application is received and thereafter, once the claim is adjudicated upon, another notice is to be sent for recovery if the employer fails to make payment of the gratuity due.



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11. The Affidavit as filed does not set out whether the compliance in terms of proviso to Section 18 of the Act or the Rule 17 of the Payment of Gratuity (Central) Rules, 1972 has been carried out prior to issuing of the recovery certificate. No other details are forth coming in the hearing either.

12. In the absence of such material particulars renders insufficient to establish that due service of show cause notices was effected on the Petitioner as is the Short Affidavit thus cannot be relied upon in support of the contentions of the Respondent No.1.

13. Accordingly, in view of what is stated above, the Office Order and consequent Recovery Certificate are accordingly set aside. All consequential orders flowing therefrom are also set aside.

14. The Respondent No.1 is however at liberty to take appropriate steps in accordance with law to effect recoveries from the Petitioner, if due. The rights and contentions of both parties shall be left open in this behalf.

15. The Petition is allowed. All pending Applications stand closed.

16. The parties shall act based on the digitally signed copy of the order.

TARA VITASTA GANJU, J

AUGUST 11, 2025/ ha/pa