



SL. No.	Date	Office Notes, reports, orders or proceedings or directions or Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			<u>WPMS/1979/2026</u> Ramtech Software Solutions Through Its Authorized Signatory --Petitioner Versus State of Uttarakhand and others --Respondents <u>Hon'ble Manoj Kumar Tiwari, J.</u> Mr. Nishant Kishore and Mr. Aakib Ahmed, Advocates for the petitioner. 2. Mr. Tarun Lakhera, Brief Holder for the State of Uttarakhand. 3. Mr. Hari Mohan Bhatia, Advocate for respondent no. 2. 4. By means of this writ petition, petitioner has sought the following reliefs:- <i>"1. Issue a writ, order or direction in the nature of Certiorari quashing the notice dated 22.07.2025 (ANNEXURE No. 3, Page No. 22-24) the provisional demand notice dated 06.04.2026 (ANNEXURE No. 4, Page No. 25-27) and the assessment order dated 04.06.2026 (ANNEXURE No. 5, Page No. 28-30) passed under Section 5 of the Building and Other Construction Workers' Welfare Cess Act, 1996 read with Rule 7 of the Building and Other Construction Workers' Welfare Cess Rules, 1998, along with all consequential proceedings arising therefrom.</i> <i>2. Pending final adjudication of the present writ petition, issue an appropriate writ, order or direction staying the operation, implementation and effect of the assessment order dated 04.06.2026 (ANNEXURE No. 5, Page No. 28-30) and restraining the respondents from taking any coercive steps whatsoever, including recovery proceedings, attachment proceedings, issuance of recovery certificates or any other action pursuant to the impugned notices and assessment order."</i> 5. Mr. Hari Mohan Bhatia, learned counsel appearing for respondent no. 2 submits that petitioner has remedy of appeal under Section 11 of Building and Other Construction Workers Welfare Cess Act, 1996.



6. This position is not disputed by learned counsel for the petitioner. He, however submits that the construction was completed in 2011, while proceedings under the aforesaid Act were initiated only in 2026; petitioner does not have any record available with him, as the contractor, who raised the construction is not available. Thus, it is contended that it is not possible for petitioner to effectively have his say before the Appellate Authority in the absence of relevant record.

7. This Court is not impressed by the submission raised by learned counsel for the petitioner.

8. Since Building and Other Construction Workers Welfare Cess Act, 1996 is a self contained code and it also provides for remedy of appeal and petitioner has submitted to the jurisdiction of the Assessing Authority by submitting reply and participating in the proceedings, therefore, he cannot now turn around at this stage for contending otherwise.

9. This Court is, therefore not inclined to entertain the writ petition bypassing the statutory remedy available to petitioner under the law.

10. The writ petition is, accordingly, disposed of with liberty to petitioner to file appeal before the appropriate forum. If petitioner files appeal within three weeks from today, the same shall be heard and decided on merits, ignoring the question of delay. For a period of three weeks, no coercive action shall be taken against the petitioner on the strength of the impugned order.

(Manoj Kumar Tiwari, J.)

14.07.2026

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