

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 15440 of 2015 (O&M)
Decided on : 16.02.2016.

M/s Sahara India Commercial Corporation Ltd.

... Petitioner

Versus

Union of India and others

... Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG**

PRESENT: Mr. Gurminder Singh, Sr. Advocate with
Mr. Jitender Singh, Advocate
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

AJAY KUMAR MITTAL, J. (Oral)

Challenge in this writ petition filed under Article 226 of the Constitution of India is to assessment order dated 09.06.2015 (Annexure P14) passed by respondent No.3 under Section 5 of Building and other Constructions Workers Welfare Cess Act, 1996 and Rule 7 of Building and other Construction Workers Welfare Cess Rules, 1998 whereby the cess amount has been assessed at ₹1,25,74,065/- against the petitioner in respect of residential building constructed by it at Gurgaon. According to the petitioner the cess amount is totally illegal, arbitrary and without jurisdiction imposed on the assessee.

2. On the other hand, learned State counsel submitted that the assessment order dated 09.06.2015 (Annexure P14) passed by respondent No.3 is an appealable order.

3. After hearing learned counsel for the parties, we dispose of the writ petition by relegating the petitioner to the remedy of appeal before the

appropriate authority challenging the assessment order dated 09.06.2015 (Annexure P14). It is however clarified that in case an appeal is filed by the petitioner on or before 15.03.2016, the same shall not be dismissed on the ground of limitation and shall be decided on merits in accordance with law expeditiously. Petitioner is entitled to raise all the objections taken herein before the Appellate Authority.

(AJAY KUMAR MITTAL)
JUDGE

February 16, 2016
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(RAJ RAHUL GARG)
JUDGE