

Court No. - 74

Reserved

A.F.R.

Case:- WRIT - C No. - 7616 of 2020

Petitioner:- Maulana Mohammad Ali Jauhar Trust Through Its Chairman Mr. Azam Khan And Another

Respondent:- State Of U.P. And 4 Others

Counsel for Petitioner:- Syed Mohd. Fazal, Sri S.G. Hasnain (Senior Advocate)

Counsel for Respondent:- C.S.C., A.S.G.I., Sanjay Kumar Om

Hon'ble J.J. Munir, J.

1. The Maulana Mohammad Ali Jauhar Trust through its Chairman and Mohammad Ali Jauhar University through its Registrar, together have challenged an order of the Cess Assessment Officer, The Building and Other Construction Workers' Welfare Cess Act, 1996 (for short, 'the Cess Act'), Rampur dated 28.09.2018, assessing cess under the Act last mentioned, relating to buildings constructed for the University, detailed in the order. The cess, assessed by the order last mentioned, is a sum of Rs.1,36,37,000/- only, determined on a total cost of construction in the sum of Rs.147.20 crores. The impugned order directs the University to deposit the amount of cess levied within 15 days of service thereof. The order of assessment dated 28.09.2018 is hereinafter referred to as 'the impugned order'.

2. Also under challenge is a show cause notice dated 04.01.2019, issued by the Cess Assessment Officer, Rampur (for short, 'the Assessment Officer'), directing the University to show cause why for the delay in compliance with the impugned order beyond time indicated to deposit the cess, proceedings to charge interest @ 2% per month of the cess assessed and the imposition of penalty equivalent to the amount of cess, under Sections 8 and 9 of the Cess Act, be not initiated.

3. The University have then questioned a recovery certificate issued by the Assessment Officer dated 15.01.2019, addressed to the Collector, Rampur, under Section 10 of the Cess Act, read with Rule 13 of the Building and Other Construction Workers' Welfare

Cess Rules, 1998 (for short, 'the Cess Rules'), requiring the Collector to recover, as arrears of land revenue, the sum of assessed cess Rs.1,36,37,000/- and penalty, twice the sum of the cess levied, together with interest @ 2% per month on the sum of cess levied and the penalty imposed.

4. Apart from these orders, a recovery citation dated 20.05.2019, issued by the *Tehsildar*, Sadar, District Rampur, and an attachment memo issued in RC Form 41 by the Deputy Collector, Sadar, Rampur dated 22.01.2020, attaching the Administrative Block of the Mohammad Ali Jauhar University (for short, 'the University'), have also been impugned.

5. It must be placed on record here that quite apart from challenge to the assessment of cess under the Cess Act and other levies, the University have challenged an order of the Government of India dated August, 2019, declining the University's request to grant an exemption from the provisions of the Cess Act, invoking powers under Section 6 thereof.

6. Upon the matter being pointed out to the learned Senior Counsel appearing for the University that the two reliefs relate to two different causes of action, so much so that the petition may become multifarious, the learned Senior Counsel for the University has elected not to press the relief seeking quashing of the Central Government Order refusing exemption, with liberty to bring a separate petition for the purpose. The University were permitted to not press relief Clause (iii) *vide* order dated 14.12.2020 passed by this Court, with liberty to bring a fresh petition on the cause of action involved there.

7. Mr. Sanjay Kumar Om, learned Advocate had appeared on behalf of the Union of India and this order was made in his presence. There is also another development, that has taken place *pendente lite*. One of the orders under challenge, that is to say, the order of attachment of the Administrative Block of the University dated 22.01.2020, has come to be withdrawn on the Vice

Chancellor's request, *vide* order dated 29.01.2020 passed by the *Tehsildar*, Sadar, and instead, some buildings under construction flanked to the right, and left of the Science Faculty, have been attached. This fact has figured in a short counter affidavit filed on 14.12.2020 by the Assessment Officer, allusion to which in some detail, would be made later in this judgment. However, the result of this development is that the University's grievance about their functioning being hindered by attachment of the command office, no longer survives. The challenge, therefore, to the impugned attachment order dated 22.01.2020 also goes.

8. It must also be recorded that when this petition came up for admission on 10.12.2020, Mr. Manish Goyal, learned Additional Advocate General raised a preliminary objection that this petition is barred, in view of the alternative remedy of appeal available to the University, under Section 11 of the Cess Act. Mr. S.G. Hasnain, learned Senior Advocate assisted by Mr. Syed Mohd. Fazal, learned Counsel for the University, urged that the bar of alternative remedy would not apply, because the impugned order was made in gross violation of the principles of natural justice. Mr. Goyal, during the course of submissions, in support of his preliminary objection, wanted to refer to certain material to indicate that adequate opportunity was afforded at all stages of the assessment proceedings. The Court, therefore, granted liberty to the learned Additional Advocate General to file a short counter affidavit. Mr. Goyal has, accordingly, come up with a short counter affidavit on behalf of respondent nos.2, 3 and 4, sworn by the Assessment Officer. This Court has, accordingly, proceeded to hear parties on the preliminary objection about the maintainability of this writ petition, given the pleaded bar of an alternative remedy.

9. Heard Mr. Manish Goyal, learned Additional Advocate General, assisted by Mr. A.K. Goyal, learned Additional Chief Standing Counsel in support of his preliminary objection on behalf of respondent nos.2, 3 and 4 and Mr. S.G. Hasnain, learned Senior

Advocate assisted by Mr. Syed Mohd. Fazal, learned Counsel for the University, in opposition to that objection, at considerable length.

10. Mr. Manish Goyal, learned Additional Advocate General, has submitted that there has been no violation of the principles of natural justice, so as to exclude the requirement of resort to the statutory alternative remedy. He has pointed out that the course of proceedings show that the University were afforded adequate opportunity of hearing at all stages. In support of the fact that opportunity was indeed afforded to the University, the learned Additional Advocate General has drawn the Court's attention to the short counter affidavit. He has referred to a copy of the notice dated 23rd January, 2015 issued by the Building and Other Construction Workers' Welfare Board to the University, requiring them to furnish information regarding the sixteen buildings and boundary walls already constructed, and twenty-two buildings under construction, costing an estimated worth of Rs.2000/- crores, in the proforma set out at the foot of the notice. The notice clearly indicates that the information is to be furnished for the purpose of assessment under the Cess Act within 15 days of service of that notice, and that in case the requisite information is not supplied, it would be presumed that the estimated cost of the construction is correct.

11. It is pointed out that the University did not submit a reply to the notice within the required time. In those circumstances, the Assessment Officer, in order to provide further opportunity to the University, issued a show cause notice to them (addressed to the Vice Chancellor of the University) dated 21.08.2017. It is pointed out further by the learned Additional Advocate General that the show cause notice indicates that the University did not furnish any information to the Assessment Officer, in accordance with Section 4 of the Cess Act, read with Rule 6 of the Cess Rules in Form-1, nor any sum of money towards cess was deposited. The notice further indicates that the value of the construction undertaken by the University was assessed by the Cess Coordinator and Consultant

Bhawan Nirman Board, Lucknow, who found the estimated cost to be about Rs.2000 crores. It was on that basis that a sum of Rs.20 crores @ 1% of the estimated cost of the construction was required to be deposited by the Building and other Construction Workers' Welfare Board *vide* notice dated 23.01.2015. The notice, thereupon, required the University to deposit a sum equivalent to 1% of the total cost of construction, so far undertaken by the University, towards cess, within a week, and further, to provide documents, listed at the foot of the show cause notice dated 21.08.2017. The show cause notice also said that in case of non-deposit of cess, proceedings under Sections 8, 9 and 10 of the Cess Act would be undertaken.

12. It is asserted in paragraph no.7 of the short counter affidavit, as pointed out by the learned Additional Advocate General, that this show cause notice was duly served upon the University, but remained uncomplied with. He has then invited the Court's attention to the fact that *vide* letter dated 09.11.2017, a copy of which is annexed as Annexure no. SCA-3 to the short counter affidavit, the University submitted a reply to the show cause notice dated 21.08.2017, and acknowledged the fact that they have raised construction on the campus, between the years 2010 to 2017. The letter also indicates that the University sought exemption from levy of cess.

13. It is next pointed out that though the Assessment Officer directed the University to deposit the cess by means of his memo dated 16.11.2017, addressed to the Registrar of the University, he also recommended to the Deputy Labour Commissioner, Moradabad Division, Moradabad by his memo dated 16.11.2017, that a team be constituted by the Board or a competent Authority for the purpose of valuing the University's constructions, so that the actual cost of construction could be ascertained. It is pointed out further that the Deputy Labour Commissioner, in turn, addressed a memo dated 18.11.2017 to the District Magistrate, Rampur, requesting the latter to ensure valuation of construction erected by the University, by the

Engineers of the Public Works Department or the Rampur Development Authority. Ultimately, the Collector constituted a two-member team, including the Executive Engineer of the PWD, Rampur to undertake a valuation of the construction made after February, 2009 *vide* order dated 22.12.2017.

14. It is pointed out further that the said order authorized the members of the team to demand necessary documents from the University Administration that may be required for doing a proper valuation, alongside the inspection undertaken. The learned Additional Advocate General has drawn the Court's attention to the Executive Engineer's letter dated 29.12.2017, and a reminder dated 18.01.2018, demanding copies of the drawings, designs, valuation reports and other construction related documents from the University. Copies of those letters dated 29.12.2017 and 18.01.2018 are annexed as Annexure no. SCA-7 to the short counter affidavit. It is pointed out further that the University did not furnish the required documents. The Assistant Labour Commissioner, once again, directed the University, by a memo dated 08.02.2018, to cooperate and provide the necessary documents to this valuation team, constituted by the District Magistrate.

15. Mr. Goyal emphasizes at this juncture that acting on the aforesaid letter and also the letter dated 29.12.2017 issued by the Executive Engineer, PWD, Rampur, the Administrative Officer/ PRO of the University addressed a memo to the Executive Engineer, PWD, Rampur, informing him that all documents demanded were with the Engineer, In-charge of the Construction of Buildings and Maintenance. The Engineer was not available. Therefore, it was not possible to provide drawings, designs and other documents relating to the constructions to the members of the valuation team.

16. The attention of the Court has been drawn by the learned Additional Advocate General to a copy of the letter dated 08.02.2018, addressed by the Administrative Officer of the University to the Executive Engineer, PWD, Rampur, which is on record as

Annexure no. SCA-9 to the short counter affidavit. It is pointed out that two letters dated 12.02.2018 and 16.03.2018 were again issued by the Executive Engineer, PWD, Rampur, for doing a proper valuation of the constructions made and the cost incurred by the University. Copies of those letters are also on record. But, no documents or information were furnished.

17. Mr. Goyal says that when no documents relating to the construction costs were provided by the University, the Executive Engineer, by a letter dated 03.07.2018, drafted the services of the Assistant and Junior Engineers of the Tubewell Division Rampur, Jal Nigam Rampur, Rural Engineering Department, Rampur and the Construction & Designs Services (C&DS), Unit 54, Rampur, for the purpose of undertaking a valuation of the construction costs incurred by the University. The Registrar of the University was also informed by the Executive Engineer through a letter dated 02.07.2018 about these twenty five Technical Officers and the Officers of the Labour Department, planning to undertake a survey of their premises for the purpose of valuing construction costs incurred by the University. A copy of the letter dated 02.07.2018 addressed by the Executive Engineer, PWD, Rampur to the Registrar of the University, is on record as Annexure no. SCA-12, through which the Court has been taken.

18. The Executive Engineer, PWD, Rampur submitted his valuation report dated 07.09.2018, estimating the total construction cost at Rs.147.20 crores, and the labour cess at a figure of Rs.147.20 lakhs. The report indicates that according to the report of the C&DS Department and Jal Nigam, an amount of Rs.10.83 lakhs had already been deposited as cess by those Departments, because some part of the construction were undertaken through them. The outstanding liability towards cess, according to the valuation report, was calculated at a figure of Rs.136.37 lakhs. It is next indicated that upon receipt of the aforesaid valuation report dated 07.09.2018, the Assessment Officer proceeded to pass an assessment order dated

28.09.2018, assessing a total cess of Rs.136.37 lakhs, adjusting Rs.10.83 lakhs deposited by the C&DS Department and the Jal Nigam. The assessment order records that the University have not complied with the mandatory provisions of Section 4 of the Cess Act and Rule 6 of the Cess Rules. The University have been directed to deposit the assessed sum of cess within 15 days by means of the impugned assessment order dated 28.09.2018.

19. It is then pointed out that the short counter affidavit indicates that the assessed cess was not deposited, leading to issue of notice dated 26.12.2018, requiring the University to show cause why interest under Section 8 and penalty under Section 9 be not imposed on the delay and non-payment of cess within time specified. The show cause notice dated 26.12.2018 remaining unresponded to, a recovery certificate dated 15.01.2019 has been issued by the Assessment Officer to the Collector, Rampur, requiring him to recover the assessed amount of cess together with interest, under Section 8 on the delayed payment and penalty under Section 9 (equivalent to 100% of the cess).

20. The learned Additional Advocate General submits that the aforesaid course of proceedings under the Cess Act would show that the Assessment Officer has granted adequate opportunity at every stage of proceedings, leading to the impugned assessment order. He, therefore, submits that it is not a case which can be held to be one of denial of opportunity. It is not a case where principles of natural justice can be said to be violated. Therefore, it is urged on facts evidenced from all the various steps taken during proceedings, that this case cannot be classed as one where the clear statutory alternative remedy of appeal provided by the statute may be bypassed.

21. Mr. S.G. Hasnain, learned Senior Advocate has, on facts, submitted that violation of the principles of natural justice, on account of denial of opportunity, is evident in the course of proceedings. He has drawn the attention of the Court to the fact that

after the Committee appointed by the District Magistrate, on the request of the Assessment Officer, submitted their valuation report dated 07.09.2018, a copy of the same was never supplied to the University. Instead, the impugned assessment order was passed on 28.09.2018, without the Assessment Officer having before him the University's objections to the valuation report. It is, thus, urged that the impugned assessment order has been passed without opportunity of hearing being afforded to the University. It is, in particular, urged that the impugned assessment order is not based on a return furnished under Section 4(1) of the Cess Act read with Rule 6(1) of the Cess Rules. He points out that where the Assessment Officer proceeds on the basis of a return submitted in Form-1, appended to the Cess Rules, no opportunity would, of course, be required. But, that, according to Mr. Hasnain, would be a case where assessment is made under Section 5(1) of the Cess Act read with sub-Rule (1) of Rule 7 of the Cess Rules. However, in a case where the Assessment Officer proceeds to assess under Section 5(2) read with sub Rules (5) and/ or (6) of Rule 7, the inquiry report or other material, that is basis of the estimated cost of construction, has to be provided to the assessee. Else, Mr. Hasnain submits, it would be a case of consideration of adverse material behind the assessee's back and, *a fortiori* a violation of the first principle of natural justice.

22. In support of his contention that an order passed in violation of the principles of natural justice can be undone by this Court, under Article 226 of the Constitution, without relegating the assessee to his statutory alternative remedy, the learned Senior Counsel for the University places reliance on the decision of the Supreme Court in **Whirlpool Corporation vs. Registrar of Trade Marks, Mumbai and others**¹. He has, particularly, emphasized the holding of their Lordships in **Whirlpool Corporation** in paragraphs 14 and 15 of the report. These read:

¹ (1998) 8 SCC 1

"14. The power to issue prerogative writs under Article 226 of the Constitution is plenary in nature and is not limited by any other provision of the Constitution. This power can be exercised by the High Court not only for issuing writs in the nature of habeas corpus, mandamus, prohibition, quo warranto and certiorari for the enforcement of any of the Fundamental Rights contained in Part III of the Constitution but also for "any other purpose".

15. Under Article 226 of the Constitution, the High Court, having regard to the facts of the case, has a discretion to entertain or not to entertain a writ petition. But the High Court has imposed upon itself certain restrictions one of which is that if an effective and efficacious remedy is available, the High Court would not normally exercise its jurisdiction. But the alternative remedy has been consistently held by this Court not to operate as a bar in at least three contingencies, namely, where the writ petition has been filed for the enforcement of any of the Fundamental Rights or where there has been a violation of the principle of natural justice or where the order or proceedings are wholly without jurisdiction or the vires of an Act is challenged. There is a plethora of case-law on this point but to cut down this circle of forensic whirlpool, we would rely on some old decisions of the evolutionary era of the constitutional law as they still hold the field."

23. He has next placed reliance on a decision of the Supreme Court in **ABL International Ltd. and another vs. Export Credit Guarantee Corporation of India Ltd. and others**². Learned Senior Counsel has emphasized that the said decision would clearly show that the principle of alternative remedy is not an absolute bar, and can be ignored in appropriate cases. Learned Senior Counsel has drawn the Court's attention to the observations of their Lordships in **ABL International Ltd.**, where it is held:

"16. A perusal of this judgment though shows that a writ petition involving serious disputed questions of facts which requires consideration of evidence which is not on record, will not normally be entertained by a court in the exercise of its jurisdiction under Article 226 of the Constitution of India. This decision again, in our opinion, does not lay down an absolute rule that in all cases involving disputed

questions of fact the parties should be relegated to a civil suit. In this view of ours, we are supported by a judgment of this Court in the case of *Gunwant Kaur v. Municipal Committee, Bhatinda* [(1969) 3 SCC 769] where dealing with such a situation of disputed questions of fact in a writ petition this Court held: (SCC p. 774, paras 14-16)

"14. The High Court observed that they will not determine disputed question of fact in a writ petition. But what facts were in dispute and what were admitted could only be determined after an affidavit-in-reply was filed by the State. The High Court, however, proceeded to dismiss the petition in limine. The High Court is not deprived of its jurisdiction to entertain a petition under Article 226 merely because in considering the petitioner's right to relief questions of fact may fall to be determined. In a petition under Article 226 the High Court has jurisdiction to try issues both of fact and law. Exercise of the jurisdiction is, it is true, discretionary, but the discretion must be exercised on sound judicial principles. When the petition raises questions of fact of a complex nature, which may for their determination require oral evidence to be taken, and on that account the High Court is of the view that the dispute may not appropriately be tried in a writ petition, the High Court may decline to try a petition. Rejection of a petition in limine will normally be justified, where the High Court is of the view that the petition is frivolous or because of the nature of the claim made dispute sought to be agitated, or that the petition against the party against whom relief is claimed is not maintainable or that the dispute raised thereby is such that it would be inappropriate to try it in the writ jurisdiction, or for analogous reasons.

15. From the averments made in the petition filed by the appellants it is clear that in proof of a large number of allegations the appellants relied upon documentary evidence and the only matter in respect of which conflict of facts may possibly arise related to the due publication of the notification under Section 4 by the Collector.

16. In the present case, in our judgment, the High Court was not justified in dismissing the petition on the ground that it will not determine disputed question of fact. The High Court has jurisdiction to determine questions of fact, even if they are in dispute and the

present, in our judgment, is a case in which in the interests of both the parties the High Court should have entertained the petition and called for an affidavit-in-reply from the respondents, and should have proceeded to try the petition instead of relegating the appellants to a separate suit."

19. Therefore, it is clear from the above enunciation of law that merely because one of the parties to the litigation raises a dispute in regard to the facts of the case, the court entertaining such petition under Article 226 of the Constitution is not always bound to relegate the parties to a suit. In the above case of *Gunwant Kaur* [(1969) 3 SCC 769] this Court even went to the extent of holding that in a writ petition, if the facts require, even oral evidence can be taken. This clearly shows that in an appropriate case, the writ court has the jurisdiction to entertain a writ petition involving disputed questions of fact and there is no absolute bar for entertaining a writ petition even if the same arises out of a contractual obligation and/or involves some disputed questions of fact.

28. However, while entertaining an objection as to the maintainability of a writ petition under Article 226 of the Constitution of India, the court should bear in mind the fact that the power to issue prerogative writs under Article 226 of the Constitution is plenary in nature and is not limited by any other provisions of the Constitution. The High Court having regard to the facts of the case, has a discretion to entertain or not to entertain a writ petition. The Court has imposed upon itself certain restrictions in the exercise of this power. (See *Whirlpool Corpn. v. Registrar of Trade Marks* [(1998) 8 SCC 1].) And this plenary right of the High Court to issue a prerogative writ will not normally be exercised by the Court to the exclusion of other available remedies unless such action of the State or its instrumentality is arbitrary and unreasonable so as to violate the constitutional mandate of Article 14 or for other valid and legitimate reasons, for which the Court thinks it necessary to exercise the said jurisdiction."

24. In the next limb of his submissions, Mr. Hasnain says that in case of fiscal statutes, there is ample authority to show that in the event of an exorbitant demand based on an arbitrary determination, a writ petition under Article 226 of the Constitution may be an assessee's permissible resort, despite the alternative remedy

provided under the law. In this connection, the learned Senior Counsel has placed reliance on the decision of the Supreme Court in **Government of Andhra Pradesh and others vs. P. Laxmi Devi (Smt.)**³. In the said decision, on the point made by the learned Senior Counsel for the University, the observations, that are emphasized, read:

"29. In our opinion in this situation it is always open to a party to file a writ petition challenging the exorbitant demand made by the registering officer under the proviso to Section 47-A alleging that the determination made is arbitrary and/or based on extraneous considerations, and in that case it is always open to the High Court, if it is satisfied that the allegation is correct, to set aside such exorbitant demand under the proviso to Section 47-A of the Stamp Act by declaring the demand arbitrary. It is well settled that arbitrariness violates Article 14 of the Constitution vide *Maneka Gandhi v. Union of India* [(1978) 1 SCC 248: AIR 1978 SC 597]. Hence, the party is not remediless in this situation."

25. Learned Senior Counsel for the University has next called in aid the decision of the Supreme Court in **Smt. Har Devi Asnani vs. State of Rajasthan and Ors.**⁴. In the said decision, following the earlier decision in **Government of Andhra Pradesh and others vs. Smt. P. Laxmi Devi (supra)**, it has been held:

"28. In our view, therefore, the learned Single Judge should have examined the facts of the present case to find out whether the determination of the value of the property purchased by the appellant and the demand of additional stamp duty made from the appellant by the Additional Collector were exorbitant so as to call for interference under Article 226 of the Constitution."

26. Mr. Hasnain submits that on both counts, that he has claimed to be relevant to his obligation to avail the alternative remedy of appeal, the decision of a Division Bench of this Court in **Smt. Vijaya Jain vs. State of U.P. and others**⁵ succinctly lays down the law in the following words:

3 (2008) 4 SCC 720

4 (2011) 14 SCC 160

5 2015 (9) ADJ 503 (DB)

"10. The law as authoritatively laid down by the Supreme Court in the aforementioned two judgments clearly establishes that a petitioner before the High Court is not liable to be relegated to the alternative remedy as a matter of rule. If in the facts of a particular case it is established that the principles of natural justice have been violated or that the order has been rendered without jurisdiction or if it is disclosed to the Court that grave injustice has been caused to the petitioner and it is found that his relegation to the alternative remedy would perpetuate injustice and cause prejudice, it is always open to this Court to exercise its prerogative constitutional powers and to issue an appropriate writ striking at the offending action. This principle stands extended in light of the abovementioned precedents to a case where the petitioner is foisted with an exorbitant and arbitrary demand in which case his relegation to the alternative remedy would not be justified."

27. On the factual premise for the second limb of his submission, Mr. Hasnain submits that the impugned assessment is one that is arbitrary and raises an exorbitant demand. In order to demonstrate the arbitrariness of the assessment and the resultant exorbitant demand, the learned Senior Counsel has drawn the attention of the Court towards the impugned assessment order, where he points out that under the item detailed at serial no.5 in the tabulated chart, the cost of construction of a One BHK Teachers' Residential Unit, located in the Residential Block-1, has been estimated at a figure of Rupees 0.95 crores. Likewise, the estimated cost of construction for a One BHK Teachers' Residential Unit, located in Residential Block-2, is a figure of Rupees 2.60 crores. Again, a One BHK Residential Unit in another Residential Block has been estimated to bear a construction cost of Rupees 3.68 crores. A Two BHK Unit in the Non-Teaching Residential Block has been estimated to bear a construction cost of Rupees 0.39 crores. A Two BHK Residential Unit in the Non-Teaching Residential Block-2 has been estimated for a construction cost of Rupees 3.54 crores. The last to be pointed out is a Two BHK Residential Unit in the Teachers' Residential Block, where the estimated cost is a figure of Rupees 2.72 crores.

28. The Learned Senior Counsel submits that these figures about the assessment costs are *ex facie* arbitrary, unreasonable and highly exorbitant. He submits that in case a show cause notice had been served upon the University, after receipt of the inquiry report dated 07.02.2018, they would have objected to this grossly exaggerated/exorbitant estimation of cost, based on utterly hypothetical standards. He emphasizes that the cess levied on this count, upon a fantastic estimation of cost, is arbitrary and exorbitant. The learned Senior Counsel, therefore, says that it is a case where relying on the principle in **Andhra Pradesh and others vs. Smt. P. Laxmi Devi** (*supra*), **Smt. Har Devi Asnani** (*supra*) and **Smt. Vijaya Jain** (*supra*), this Court should have no difficulty in overruling the plea of alternative remedy raised on behalf of the respondents.

29. In his rejoinder, Mr. Manish Goyal, learned Additional Advocate General, supports his plea about an equally efficacious alternative remedy being there, that ought to dissuade this Court in entertaining the present writ petition. Mr. Goyal submits that the Cess Act has been enacted to provide for the levy and collection of a cess on the cost of construction incurred by the employer, with a view to augment the resources of the Building and Other Construction Workers' Welfare Board. It must be remarked here that this reference to the object of the Cess Act by Mr. Goyal, virtually quotes the words of the Preamble. He emphasizes that Section 4 of the Cess Act requires every employer to furnish a return to the Authority specified under the Cess Rules, in such manner and within time as prescribed in those Rules. It is emphasized that sub-Section (2) of Section 4 provides that where a person carrying on a building construction or other construction work, who is liable to pay cess under Section 3, fails to furnish a return in accordance with sub-Section (1) of Section 4, the Officer or the Authority is enjoined to serve a notice upon that person, to furnish a return before such date, as may be indicated in the notice. Mr. Goyal points out that Section 3 of the Cess Act is the charging Section. It empowers the Assessment Officer under Section 5(1), before whom a return in accordance with

Section 4 has been furnished, to assess the amount of cess, that is payable by the employer. In doing so, the Assessment Officer is empowered to make an inquiry, or causing it to be made in such manner as he may deem fit, for the purpose of satisfying himself that the particulars, detailed in the return, are correct.

30. It is next pointed out on behalf of the State that sub-Section (2) of Section 5 of the Cess Act prescribes that if the return is not furnished, the Assessment Officer is empowered to undertake an inquiry, as he may think fit, and by order, assess the amount of cess payable by the employer. He further points out that Rule 6 of the Cess Rules requires an employer, within 30 days of the commencement of construction work or payment of cess, as the case may be, to furnish to the Assessment Officer, information in Form-I appended to the Cess Rules. He points out that Section 5(2) of the Cess Act read with sub-Rule (5) of Rule 5 of the Cess Rules empowers the Assessment Officer to make an assessment on the basis of available records and other information incidental thereto, in the event an employer does not furnish a return or information in Form-I. It is argued by the learned Additional Advocate General that the record makes it apparent that the University neither fulfilled its obligations to file a return in accordance with Section 5(1) or furnished information, despite notices and letters sent to it. It is urged, therefore, that there is no violation of principles of natural justice. It is emphasized that there being no violation of principles of natural justice, the alternative remedy of appeal, contemplated under Section 11 of the Cess Act, cannot be given a go by and this petition entertained.

31. This Court has carefully considered the rival submissions on the issue, whether the University here ought to be relegated to their statutory alternative remedy under the Cess Act. It must be borne in mind that the Cess Act is a social welfare legislation, designed to provide social security to construction workers, who are part of an important but unorganized Sector of workmen. They are hired from

the open market, either directly by those undertaking building constructions or through the agency of contractors. They are paid wages that they earn, but their engagement, technically as well as substantially, is no more than a day's commitment. It brings little or no social security. The scheme of the Cess Act, as unfolded in Sections 3, 4 and 5 read with Cess Rules, shows the legislative anxiety of securing almost a spontaneous assessment as the construction work progress; and if not spontaneous, an assessment done with inputs received within a short interval of time. The purpose is to secure the interest of construction workers, who may have a fleeting presence and a short lived contribution of labour in a big project. The figures, on which the assessment is based, if not submitted within a short time of the taxable construction activity, much facts and figures, on which assessment is done, may be lost.

32. Bearing this scheme of the Cess Act and the Cess Rules about assessment in mind, if one were to look at the provisions of Sections 3, 4 and 5 read with Rules 3, 4, 6 and 7, it is evident that there is envisaged an opportunity to the assessee, at every stage and short interval. Sections 4 and 5 of the Cess Act are extracted below:

"4. Furnishing of returns.—(1) Every employer shall furnish such return to such officer or authority, in such manner and at such time as may be prescribed.

(2) If any person carrying on the building or other construction work, liable to pay the cess under section 3, fails to furnish any return under sub-section (1), the officer or the authority shall give a notice requiring such person to furnish such return before such date as may be specified in the notice.

5. Assessment of cess.—(1) The officer or authority to whom or to which the return has been furnished under Section 4 shall, after making or causing to be made such inquiry as he or it thinks fit and after satisfying himself or itself that the particulars stated in the return are correct, by order, assess the amount of cess payable by the employer.

(2) If the return has not been furnished to the officer or authority under sub-section (2) of

Section 4, he or it shall, after making or causing to be made such inquiry as he or it thinks fit, by order, assess the amount of cess payable by the employer.

(3) An order of assessment made under sub-section (1) or sub-section (2) shall specify the date within which the cess shall be paid by the employer."

33. It would be noticed that Section 4, which speaks about furnishing of returns, contemplates two distinct situations. First is envisaged under sub-section (1) of Section 4. It mandates that the employer shall furnish a return to the Assessment Officer, in such manner and at such time, as prescribed. Sub-section (2) of Section 4, on the other hand, envisages a situation, where a person, who is causing a building to be erected or other construction work done, fails to furnish a return under sub-section (1). Sub-section (2) requires that if the employer fails to furnish a return as mandated by sub-section (1) of Section 4, the Assessment Officer shall serve a notice on such employer, requiring him to furnish a return before the date indicated in the notice. Section 5 speaks about the assessment. Again, Section 5 caters to the two distinct situations: first, where the employer furnishes a return; and the second, where he does not furnish a return. Sub-section (1) of Section 5 empowers the Assessment Officer, before whom a return is furnished under Section 4, to undertake such inquiry as he thinks fit, and after satisfying himself that the particulars in the return are truthful, proceed to assess the cess payable.

34. Now, the power under Section 5(1) of the Cess Act would be exercisable in situations contemplated, both by sub-section (1) and sub-section (2) of Section 4, but the power under sub-section (1) of Section 5 would be exercisable only where the employer furnishes a return. That return may be furnished by the employer of his own or in response to a notice under sub-section (2) of Section 4. In both the eventualities, the assessment of cess would be done under sub-section (1) of Section 5. Sub-section (2) of Section 5, however, envisages a situation, where the employer does not file a return at

all, despite notice under sub-section (2) of Section 4. In that contingency, the Assessment Officer is empowered, after making or causing to be made necessary inquiry as he considers fit, to assess the amount of cess payable by the employer. The present case falls under sub-section (2) of Section 5 of the Cess Act. In this connection, reference may be made to sub-rule (5) of Rule 7 of the Cess Rules. It reads:

"7. Assessment.—(1) The Assessing Officer, on receipt of information in Form I from an employer shall make a scrutiny of such information furnished and, if he is satisfied about the correctness of the particulars so furnished, he shall make an order of assessment within a period not exceeding six months from the date of receipt of such information in Form I, indicating the amount of cess payable by the employer and endorse a copy thereof to the employer, to the Board and to the cess collector and despatch such order within five days of the date on which such order is made.

(2) The order shall inter-alia specify the amount of cess due, cess already paid by the employer or deducted at source and the balance amount payable and the date, consistent with the provision of rule 4, by which the cess shall be paid to the cess collector.

(3) If on scrutiny of information furnished, the Assessing Officer is of the opinion that employer has under-calculated or miscalculated the cost of construction or has calculated less amount of cess payable, he shall issue notice to the employer for assessment of the cess.

(4) On receipt of such notice the employer shall furnish to the Assessing Officer a reply together with copies of documentary or other evidence in support of his claim, within fifteen days of the receipt of the notice: Provided that the Assessing Officer may, in the course of assessment, afford an opportunity to the assessee to be heard in person, if he so requests to substantiate his claim.

(5) If the employer fails to furnish the reply within the period specified under sub-rule (4), or where an employer fails to furnish information in Form I, the Assessing Officer shall proceed to make the assessment on the basis of available records, and other information incidental thereto.

(6) The Assessing Officer may, at anytime while the work is in progress, authorise such officer to make such enquiry at the work site or from documentary evidence or in any other manner as he may think fit for the purpose of estimating the cost of construction as accurately as possible."

(Emphasis by Court)

35. It would be noticed here that there is little or no cavil about the fact that the University did not furnish a return of their own, under Section 4(1) of the Cess Act. In a situation where the employer does not furnish a return under Section 4(1), Section 4(2) envisages a notice by the Assessment Officer or the Authority requiring the employer to furnish a return. In this case, the record shows that the Building and other Construction Welfare Board served a notice dated 23.01.2015 upon the University, requiring them to furnish necessary information for the purpose of assessment under the Cess Act. A tentative cost of about sixteen buildings already constructed and another twenty-two under construction, besides a completed boundary wall, was indicated in the notice, to be estimated at a figure of Rs.2000/- crores. There was no reply to the notice, or so to speak, a return furnished within the time indicated; or even beyond it. Thereafter, the Cess Collector-cum-Assistant Labour Commissioner issued a show cause notice to the University (addressed to the Vice Chancellor of the University) dated 21.08.2017 in order to provide further opportunity to them to furnish their return. No information was furnished in answer to the notice dated 21.08.2017, also.

36. This Court must remark that in a case where Rule 6 of the Cess Rules requires information to be furnished by the employer, within thirty days of commencement of work for the payment of cess, as the case may be, in Form I to the Cess Rules, the proceedings for assessment under the Cess Act were taken after sixteen buildings and boundary wall had come up.

37. Now, the most important part of the transaction is that the University responded to the show cause notice, not by filing a return,

but through a letter dated 09.11.2017, a copy of which is on record. There, it is acknowledged that they have raised construction between the years 2010 to 2017. Instead of filing a return relating to those constructions in the prescribed form, the University sought exemption from levy of cess.

38. It must be remarked here that there is no case about an exemption under Section 6 of the Cess Act and even if that be so, it is a matter to be dealt with in proceedings under the Cess Act by the Authorities concerned; grant of exemption is no part of the Assessment Officer's jurisdiction or proceedings. This Court does not wish to go into the question of exemption, as the only issue under scrutiny is about the maintainability of this petition for the present, in the face of a statutory alternative remedy. These facts, however, show that no return was filed by the University, leaving the Assessment Officer with no option but to proceed under Section 5(2) of the Cess Act to assess without a return. It is to the above end that the Cess Assessment Collector-cum-Assistant Labour Commissioner, Rampur addressed a memo dated 16.11.2017 to the Assessment Officer, recommending *inter alia* that a team be got constituted by the Uttar Pradesh Buildings and other Construction Workers' Welfare Board or other competent Authority to assess the cost of the constructions involved. Taking cognizance of the aforesaid recommendation, the Deputy Labour Commissioner/ Assessment Officer addressed a memo dated 18.11.2017 to the District Magistrate/ Collector, Rampur, requesting him to ensure a valuation of the constructions raised by the University, by Engineers from the Public Works Department or the Rampur Development Authority. The Collector, in turn, constituted a two-member team, including the Executive Engineer of the PWD, Rampur to undertake a valuation of the constructions made after February, 2009, *vide* an order dated 22.12.2017.

39. It has been noticed in detail that how a team of valuers demanded copies of drawings, designs, valuation report and other

construction related documents, but in vain from the University. There is a rather startling document on record, which is a letter dated 08.02.2018 addressed by the Administrative Officer/ PRO of the University to the Executive Engineer of PWD, Rampur, which says that the required building plans and other documents, demanded by the Executive Engineer for the purpose of valuing the cost of constructions, could not be provided for the present, because these were with the Engineer, Building Construction and Maintenance Department, who was not available for sometime past. The record shows that it is replete with letters written by the Executive Engineer, PWD to the University, requiring their assistance to value the constructions for the purpose of assessment under the Cess Act, but all to no avail.

40. These facts *prima facie* show that ample opportunity was afforded to the University, at different stages of proceedings, culminating in the impugned assessment.

41. The submission of Mr. S.G. Hasnain, learned Senior Advocate that the report of the valuation dated 07.09.2018 was not provided to the University before the assessment order was passed, bearing in mind the course of proceedings and the nature of assessment, contemplated under the Cess Act, would not place the case in that category of denial of an opportunity of hearing, which may bring it within the relevant exception to the rule of alternative remedy, laid down in **Whirlpool Corporation** (*supra*).

42. The second limb of Mr. Hasnain's submission to bypass the statutory alternative remedy is built on the edifice of the assessment, being one involving a disproportionate and exorbitant demand.

43. This Court is of opinion that the principles laid down in this regard by the Supreme Court in **Government of Andhra Pradesh and others vs. P. Laxmi Devi (Smt.)** (*supra*), **Smt. Har Devi Asnani** and **Smt. Vijaya Jain** (*supra*) also do not come to the University's rescue. The decision in **Government of Andhra Pradesh and others vs. P. Laxmi Devi (Smt.)** and **Smt. Har Devi**

Asnani arise in relation to the matters under the Indian Stamp Act, where value of the property in proceedings under Section 47A of the Act, last mentioned, was opined to be an *ex facie* disproportionate and arbitrary determination. The principle there followed in **Smt. Vijaya Jain** is, of course, binding on this Court, but a case of disproportionate and arbitrary demand, based on an equally arbitrary assessment, is a matter to be judged on facts before the principle in those decisions can be invoked to bypass the statutory alternative remedy. The remarks of their Lordships of the Supreme Court in **Smt. Har Devi Asnani** would show that question about the demand being disproportionate or arbitrary, while dealing with an objection regarding availability of an alternative remedy, has to be assessed on the facts of the case. The Court ought to see, whether it is, in fact, a case of disproportionate and arbitrary demand.

44. Mr. Hasnain, for the purpose, has buttressed his contention on facts and figures. He has been emphatic to point out that the estimated cost of construction of One BHK Teachers' Residential Unit, located in the Residential Block-1, has been estimated at a figure of Rupees 0.95 crores, whereas One BHK Teachers' Residential Unit, located in Residential Block-2, has been estimated at a figure of Rupees 2.60 crores. Still again, a One BHK Residential Unit in another Residential Block has been estimated to bear a construction cost of Rupees 3.68 crores. Those details have been elucidated in the earlier part of this judgment.

45. It must be remarked that the figures involved do not carry an inherent element of absurdity, given the contemporary value of cost of construction, of which judicial notice may be taken. In the event, the petitioner wished to substantiate his plea about the assessment, being an arbitrary and exorbitant figure, the carpet area of the varying units, the built up area, the material used, ought to have been placed on record to show that these varying determinations are arbitrary; else some other factual basis about the estimated cost of construction should have been placed on record by the University, to

enable this Court to discern an *ex facie* absurdity or exaggeration in the assessment made. There is no such material available on record. Therefore, the second limb of Mr. Hasnain's submission, on which he wants this writ petition to be entertained, bypassing the statutory alternative remedy, is also untenable.

46. Apart from these considerations, it must be remembered that a statutory alternative remedy in a fiscal statute ought not to be ignored except in very exceptional circumstances and on reputed principles, which are not found to exist here. Even if the statutory remedy is onerous, in the sense that it involves a condition of pre-deposit, a writ petition ought not to be entertained. In this connection, reference may be made to the decision of the Supreme Court in **Raj Kumar Shivhare vs. Assistant Director, Directorate of Enforcement and another**⁶. In **Raj Kumar Shivhare**, it was held:

30. The argument that writ jurisdiction of the High Court under Article 226 of the Constitution is a basic feature of the Constitution and cannot be ousted by parliamentary legislation is far too fundamental to be questioned especially after the judgment of the Constitution Bench of this Court in *L. Chandra Kumar v. Union of India* [(1997) 3 SCC 261: 1997 SCC (L&S) 577]. However, that does not answer the question of maintainability of a writ petition which seeks to impugn an order declining dispensation of pre-deposit of penalty by the Appellate Tribunal.

31. When a statutory forum is created by law for redressal of grievance and that too in a fiscal statute, a writ petition should not be entertained ignoring the statutory dispensation. In this case the High Court is a statutory forum of appeal on a question of law. That should not be abdicated and given a go-by by a litigant for invoking the forum of judicial review of the High Court under writ jurisdiction. The High Court, with great respect, fell into a manifest error by not appreciating this aspect of the matter. It has however dismissed the writ petition on the ground of lack of territorial jurisdiction.

32. No reason could be assigned by the appellant's counsel to demonstrate why the appellate jurisdiction of the High Court under Section 35 of FEMA does not provide an efficacious remedy. In fact there could hardly be

6 (2010) 4 SCC 772

any reason since the High Court itself is the appellate forum.

33. Reference may be made to the Constitution Bench decision of this Court rendered in *Thansingh Nathmal v. Supdt. of Taxes* [AIR 1964 SC 1419] , which was also a decision in a fiscal law. Commenting on the exercise of wide jurisdiction of the High Court under Article 226, subject to self-imposed limitation, this Court went on to explain: (AIR p. 1423, para 7)

"7. ... The High Court does not therefore act as a court of appeal against the decision of a court or tribunal, to correct errors of fact, and does not by assuming jurisdiction under Article 226 trench upon an alternative remedy provided by statute for obtaining relief. Where it is open to the aggrieved petitioner to move another tribunal, or even itself in another jurisdiction for obtaining redress in the manner provided by a statute, the High Court normally will not permit by entertaining a petition under Article 226 of the Constitution the machinery created under the statute to be bypassed, and will leave the party applying to it to seek resort to the machinery so set up."

(emphasis added)

The decision in *Thansingh* [AIR 1964 SC 1419] is still holding the field.

34. Again in *Titaghur Paper Mills Co. Ltd. v. State of Orissa* [(1983) 2 SCC 433: 1983 SCC (Tax) 131: AIR 1983 SC 603] in the background of taxation laws, a three-Judge Bench of this Court apart from reiterating the principle of exercise of writ jurisdiction with the time-honoured self imposed limitations, focused on another legal principle on right and remedies. In para 11, at AIR p. 607 of the Report, this Court laid down: (SCC pp. 440-41, para 11)

"11. ... It is now well recognised that where a right or liability is created by a statute which gives a special remedy for enforcing it, the remedy provided by that statute only must be availed of. This rule was stated with great clarity by Willes, J. in *Wolverhampton New Waterworks Co. v. Hawkesford* [(1859) 6 CBNS 336: 141 ER 486] in the following passage: (ER p. 495)

'... There are three classes of cases in which a liability may be established founded upon a statute. ... But there is a third class viz. where a liability not existing at common law is created by a statute which at the same time

gives a special and particular remedy for enforcing it. ... The remedy provided by the statute must be followed, and it is not competent to the party to pursue the course applicable to cases of the second class. The form given by the statute must be adopted and adhered to.'

The rule laid down in this passage was approved by the House of Lords in *Neville v. London Express Newspapers Ltd.* [1919 AC 368: (1918-19) All ER Rep 61 (HL)] and has been reaffirmed by the Privy Council in *Attorney General of Trinidad and Tobago v. Gordon Grant and Co. Ltd.* [1935 AC 532] and *Secy. of State v. Mask and Co.* [(1939-40) 67 IA 222: AIR 1940 PC 105] It has also been held to be equally applicable to enforcement of rights, and has been followed by this Court throughout. The High Court was therefore justified in dismissing the writ petitions in limine."

35. In this case, liability of the appellant is not created under any common law principle but, it is clearly a statutory liability and for which the statutory remedy is an appeal under Section 35 of FEMA, subject to the limitations contained therein. A writ petition in the facts of this case is therefore clearly not maintainable.

36. Again another Constitution Bench of this Court in *Mafatlal Industries Ltd. v. Union of India* [(1997) 5 SCC 536] speaking through B.P. Jeevan Reddy, J. delivering the majority judgment, and dealing with a case of refund of Central excise duty held: (SCC p. 607e-f, para 77)

"77. ... So far as the jurisdiction of the High Court under Article 226—or for that matter, the jurisdiction of this Court under Article 32—is concerned, it is obvious that the provisions of the Act cannot bar and curtail these remedies. It is, however, equally obvious that while exercising the power under Article 226/Article 32, the Court would certainly take note of the legislative intent manifested in the provisions of the Act and would exercise their jurisdiction consistent with the provisions of the enactment."

In the concluding portion of the judgment it was further held: (*Mafatlal Industries Ltd. case* [(1997) 5 SCC 536] , SCC p. 635c, para 108)

"(x) ... The power under Article 226 is conceived to serve the ends of law and not to transgress them."

38. The learned counsel for the respondents relied on a judgment of this Court in *Seth Chand Ratan v. Pandit Durga Prasad* [(2003) 5 SCC 399]. The learned counsel relied on para 13 of the said judgment which, inter alia, lays down the principle, namely, when a right or liability is created by a statute, which itself prescribes the remedy or procedure for enforcing the right or liability, resort must be had to that particular statutory remedy before seeking the discretionary remedy under Article 226 of the Constitution. However, the aforesaid principle is subject to one exception, namely, where there is a complete lack of jurisdiction of the tribunal to take action or there has been a violation of rules of natural justice or where the tribunal acted under a provision of law which is declared ultra vires. In such cases, notwithstanding the existence of such a tribunal, the High Court can exercise its jurisdiction to grant relief.

(Emphasis by Court)

47. It must also be remarked that the particular principle that weighed with their Lordship in **Raj Kumar Shivhare**, to disapprove of a bypass of an alternative remedy, is also attracted here. That principle is about the right or liability created by a statute as distinct from an existing right or liability under the general law, for which a remedy is provided by the statute. In a situation, where the liability arises under a statute, creating the liability with a mechanism for appeal or other remedy, discretion to entertain a writ petition ought not be exercised. The parameters, which serve as exceptions, such as violation of principles of natural justice, are not found to be attracted here on facts.

48. In a much earlier decision of their Lordships of the Supreme Court rendered in the context of challenge to an order of assessment passed under the Orissa Sales Tax Act, 1947, it has been held in **Titaghur Paper Mills Co. Ltd. and another vs. State of Orissa and others**⁷, thus:

"11. Under the scheme of the Act, there is a hierarchy of authorities before which the petitioners can get adequate redress against the wrongful acts complained of. The petitioners have the right to prefer an appeal before the

⁷ (1983) 2 SCC 433

Prescribed Authority under sub-section (1) of Section 23 of the Act. If the petitioners are dissatisfied with the decision in the appeal, they can prefer a further appeal to the Tribunal under sub-section (3) of Section 23 of the Act, and then ask for a case to be stated upon a question of law for the opinion of the High Court under Section 24 of the Act. The Act provides for a complete machinery to challenge an order of assessment, and the impugned orders of assessment can only be challenged by the mode prescribed by the Act and not by a petition under Article 226 of the Constitution. It is now well recognised that where a right or liability is created by a statute which gives a special remedy for enforcing it, the remedy provided by that statute only must be availed of. This rule was stated with great clarity by Willes, J. in *Wolverhampton New Waterworks Co. v. Hawkesford* [(1859) 6 CBNS 336, 356: 28 LJCP 242: 141 ER 486: 7 WR 464] in the following passage:

"There are three classes of cases in which a liability may be established founded upon statute.... But there is a third class, viz. where a liability not existing at common law is created by a statute which at the same time gives a special and particular remedy for enforcing it...the remedy provided by the statute must be followed, and it is not competent to the party to pursue the course applicable to cases of the second class. The form given by the statute must be adopted and adhered to."

The rule laid down in this passage was approved by the House of Lords in *Neville v. London Express Newspapers Ltd.* [1919 AC 368: 1919 All ER Rep 61: 88 LJKB 282: 120 LT 299] and has been reaffirmed by the Privy Council in *Attorney-General of Trinidad and Tobago v. Gordon Grant & Co. Ltd.* [1935 AC 532: 104 LJ PC 82: 153 LT 441 (PC)] and *Secretary of State v. Mask & Co.* [AIR 1940 PC 105: 67 IA 222: 188 IC 231] It has also been held to be equally applicable to enforcement of rights, and has been followed by this Court throughout. The High Court was therefore justified in dismissing the writ petitions in limine."

49. In the present case, there is a clear provision of appeal provided under the Cess Act from the impugned order, under Section 11. The manner in which an appeal is to be presented to the Appellate Authority, and the other requirements to be complied with by the employer, are stipulated in Rule 14 of the Cess Rules. There

is a complete remedy under the Cess Act available to the petitioner, which is a special and a fiscal statute. That remedy, in the opinion of this Court, ought to be availed by the University, which, it cannot be permitted to bypass, by invoking this Court's jurisdiction, under Article 226 of the Constitution.

50. It is made clear that anything said in this judgment shall not be construed as an expression on the merits of the case, which shall remain ever so open to be determined by the Statutory Appellate Authority, if the University choose to appeal, under the provisions of the Cess Act.

51. In the result, this writ petition is **dismissed** on the ground of alternative remedy. There shall be no order as to costs.

Order Date:- 22.01.2021

Anoop